IHSS Caregiver Employment Information
Wages and Timesheets

- The wage in Sacramento County is $10.80 an hour (as of 1/1/2014)
- There are two pay periods per month:
  - 1st through the 15th of the month &
  - 16th through the last day of the month
- Timesheets are due on or after the last working day of the pay period
- **Do not** turn in your timesheet early as early timesheets may be returned to you and cause a delay in receiving your paycheck
- **Do** turn in your timesheet within 3 days after the end of the pay period

Your regular time sheet is printed by a computer and should have the following information already printed on it:

- The pre-printed recipient (consumer) number and the provider (caregiver) number
- The name and address of both you and the consumer
- The dates of the pay period (including month and year)
- The timesheet for the first pay period lists the total hours for the month, and the timesheet for the second pay period lists the remaining hours
- Signature line for both the consumer and the caregiver (on the back of the timesheet)
Timesheets may only be mailed to the address listed below. There are NO timesheet drop-off locations available.

**Timesheet Processing Facility**  
P.O. Box 2380  
Chico, CA 95927-2380

- Your paycheck will arrive about 10 days after the timesheet is received.
- Information regarding the issuance of your paycheck will be available after the 10-day processing period. Do not call Payroll during this time period, as they are busy processing timesheets.
- If your paycheck is stolen or more than 10 calendar days late, call the Payroll department to get instructions for receiving a replacement check.
- Direct deposit is available. Contact the Payroll department at (916) 874-9805 to obtain forms.
Timesheet Tips

If you fill out your timesheet correctly and submit it on time, you should receive your pay within 10 working days. A timesheet that is incorrectly completed, torn, unreadable, or turned in too early or too late may be rejected and your payment may be delayed.

Timesheet Dos and Don'ts

Do:

- Do test your pen before you begin to complete your timesheet
- Do use black ink (only)
- Do record your work hours in hours & minutes
- Do include provider and recipient signatures & date on the back of the timesheet
- Do mail timesheet to the processing facility in Chico, CA printed on the envelope
- Do use white with green striped pre-addressed return envelope provided
- Do use proper postage and write a return address on envelope
- Do check that the hours are equal to, or less than, the hours authorized for that pay period
- Do call the IHSS Payroll Department if you need a replacement timesheet at: (916) 874-9805

Don’t:

- Don’t use decimals or fractions
- Don’t include, attach or staple notes, messages, or forms to your timesheet
- Don’t use pencil, red or blue ink, whiteout, or markers on your timesheet
- Don’t write outside of the box
- Don’t erase or rewrite hours on the timesheet
- Don’t write your address change on your timesheet (fill out a SOC 840 form instead)
- Don’t fold the timesheet
- Don’t send your timesheet in early or payment will be delayed until pay period ends
- Don’t add any additional writing to the pre-addressed envelope
- Don’t claim more than 50% of the hours in the first half of the month
Some consumers are eligible to receive IHSS, but if their income exceeds SSI levels, they must pay for a portion of their care or a “share of cost.”

- The share of cost amount is paid **directly by the consumer to the caregiver**. The consumer and caregiver will both receive a letter stating what the share of cost will be for that month.

- IHSS is not responsible to reimburse any unpaid share of cost. The consumer can be terminated from IHSS if they refuse to pay their share of cost. Notify the IHSS social worker if the consumer refuses to pay their monthly share of cost.
The California Legislature established requirements that **ALL** providers must complete before being paid to work by the IHSS program.

**Steps to Enroll as an IHSS Provider in Sacramento County:**

1. Attend an IHSS new provider orientation at the IHSS Public Authority. Orientations are held Tuesday, Wednesday and Thursday mornings at:

   IHSS Public Authority  
   3700 Branch Center Road, Suite A  
   Sacramento, CA 95827

   Seating is limited. Please arrive by 8:30 A.M.

2. Bring your unexpired, U.S. government-issued photo ID (e.g. driver’s license, state-issued ID card, U.S. passport, or military ID) and your original Social Security card to orientation.

3. Submit a Recipient Designation of Provider form (SAS 426a) which must be completed and signed by your recipient before you can be paid. This form is available on our website, at our office, or at the orientation.

4. Complete and pass a California Department of Justice (DOJ) criminal background check.

Additional information about Provider Enrollment, including forms, can be found on our website at [www.pubauth.saccounty.net](http://www.pubauth.saccounty.net) or by calling (916) 875-5788.
Paycheck Deductions

**FICA**
Federal Insurance Contributions Act (FICA) tax is a United States Federal payroll tax which funds Social Security and Medicare. Social Security benefits are available to individuals who are 18 years or older. As an IHSS employee (with the exception of a parent provider for a minor dependent child), if you become totally disabled or retire and meet certain requirements, these benefits are available to you. They include a monthly retirement or disability payment to you or your dependents. You should contact your local Social Security Administration Office for information and/or to apply for Social Security.

**Medicare Tax**
Medicare is the health and medical benefits received as part of the total social security benefits package. In the past, the Medicare tax deduction was part of the FICA tax deduction. Federal law now requires that the tax and the amount deducted be reported separately. Questions about this tax should be directed to the Social Security Administration. (Note: this deduction does not mean you are receiving Medicare benefits).
**State Disability Insurance (SDI)**
State Disability Insurance benefits may be available to you if you become disabled and are prevented from doing your regular work and you meet certain eligibility requirements. For additional information, please contact the Employment Development Department (EDD) office at (800) 480-3287 or [www.edd.ca.gov](http://www.edd.ca.gov).

**Unemployment Insurance (UI)**
Unemployment Insurance (UI) benefits may be available to you if you are not the parent or spouse of your IHSS employer/recipient and become unemployed, able and available to work, and you meet certain eligibility requirements. There is no deduction from your paycheck for UI. For additional information, please contact the Employment Development Department (EDD) office at (800) 300-5616 or [www.edd.ca.gov](http://www.edd.ca.gov).
**Income Tax**

**W-4**
You may have state and federal income tax withheld from your paycheck, if you apply and meet certain eligibility requirements. Income tax withholding for individual caretakers is strictly voluntary. If you wish to have state and federal income tax withheld from your paycheck, please complete the Income Tax Withholding Form (W-4) and mail it to:

**P.O Box 269131**
Sacramento, CA, 95826-9131

If you do not have state or federal income tax withheld from your paycheck, you are still required to file a tax return at the end of the year and possibly pay taxes on your earnings. You should contact the IHSS Payroll Department if you require additional W-4s, need to change your withholding, or need to determine the status of your withholding.

For additional information about state income tax withholding, please contact the California Franchise Tax Board (FTB) at (800) 852-5711 or visit [www.ftb.ca.gov](http://www.ftb.ca.gov).

For additional information about federal income tax withholding, please contact the Internal Revenue Service (IRS) at (800) 829-1040 or visit [www.irs.gov](http://www.irs.gov).
Sample W-4 Form

Form W-4 (2014)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2014 expires February 17, 2015. See Pub. 505, Tax Withholding and Estimated Tax.

Note. If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds $1,000 and includes more than $350 of unearned income (for example, interest and dividends).

Exceptions. An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:
- Is age 65 or older,
- Is blind, or
- Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions do not apply to supplemental wages greater than $1,000.00.

Basic Instructions. If you are not exempt, complete the Personal Allowances Worksheet below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependents. Your deductions, exemptions, Standard Deduction, and Filing information, for information.

Tax credits. You can take project tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the Personal Allowances Worksheet below. See Pub. 505 for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest of dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 555 to find out if you should adjust your withholding on Form W-4 or W-3P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

Nonresident alien. If you are a nonresident alien, see Notice 1266, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After you complete Form W-4 and take effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2014. See Pub. 505, especially if your earnings exceed $50,000 (Single) or $150,000 (Married).

Future developments. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at www.irs.gov/w-4.

Personal Allowances Worksheet (Keep for your records.)

A Enter “1” for yourself if no one else can claim you as a dependent. .
- You are single and have only one job; or
- You are married, have only one job, and your spouse does not work; or
- Your wages from a second job or your spouse’s wages (or the total of both) are $5,000 or less.

B Enter “1” if: .
- You are married, have only one job, and your spouse’s wages are not included in your income.
- Your wages from a second job or your spouse’s wages (or the total of both) are $5,000 or less.

C Enter “1” for your spouse, but the income of your spouse is not included in your income.
- You are married and have either a working spouse or more than one job. (Entering “0” may help you avoid having too little tax withheld.)

D Enter number of dependents (other than your spouse or yourself) you claim on your tax return.

E Enter “1” if you will file as head of household on your tax return (see conditions under “Head of household” above).

F Enter “1” if you have at least $2,000 of child or dependent care expenses for which you claim a credit.
(Note: Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)

G Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.
- If your total income will be less than $65,000 ($95,000 if married), enter “2” for each eligible child; then less “1” if you have three or more eligible children or less “2” if you have more or less eligible children.
- If your total income will be between $65,000 and $84,000 ($95,000 and $119,000 if married), enter “1” for each eligible child.

H Add lines A through G and enter total here. (Note: This may be different from the number of exemptions you claim on your tax return.)

For accuracy, complete all worksheets that apply.

For example:
- If you plan to itemize and claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.
- If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed $50,000 ($20,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld.
- If neither of the above applies, stop here and enter the number from line H on line 5 of Form W-4 below.

Employee’s Withholding Allowance Certificate

Purpose. The form is not valid unless you sign it. Date

1 Your first name and middle initial
2 Your social security number

3 Single ☐ Married ☐ Widowed ☐
   Marital status. If married, but legally separated, or spouse is a resident alien, check the “single” box.

4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ☐

Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)

Additonal amount, if any, you want withheld from each paycheck

I claim exemption from withholding for 2014, and certify that I meet both of the following conditions for exemption.
- I have not had a right to a refund of all federal income tax withheld because I had no tax liability, and
- I do not expect a refund of all federal income tax withheld because I expect to have no tax liability.

Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.

Employee’s signature.

Date

For Privacy Act and Paperwork Reduction Act Notice, see page 2.
What is Workers’ Compensation?

Workers’ Compensation is an insurance that your employer is required to carry to help you in case you are injured on the job or become ill due to your job. Workers’ Compensation covers work-related injuries and illnesses only.

Be sure to pre-designate your personal physician prior to filing a Workers’ Compensation claim. Contact the IHSS Payroll Department if at (916) 874-9805 if a form is not on file.

What do I do if I am hurt on the job?

- Quickly seek first aid.
- Call 911 if emergency medical care is needed.
- Immediately report injuries to your consumer and the IHSS Payroll Department by calling (916) 874-9805.

Additional Workers’ Compensation Information

- Workers’ Compensation benefits are administered by:

  York Risk Services Group, Inc.
  Phone: (866) 221-2402
  Fax: (866) 548-2637
  P.O. Box 619079
  Roseville, CA 95661

*** In an emergency, call 911 or go to the nearest hospital ***
What is the Earned Income Credit (EIC)?
The Earned Income Credit (EIC), also known as the Earned Income Tax Credit (EITC), is a federal program that provides a credit or a cash supplement to low and moderate-income workers who qualify. For those who are eligible, the EIC will do one of two things. Either it will lower the amount of tax owed to the federal government for the prior year or it will result in receiving a refund check from the government. If you qualify, you will either owe less in taxes or you may get additional cash from the government.

To qualify for the EIC (qualifications for the 2013 tax year):
- You (or your spouse) must have a job and file a federal tax return to the IRS.
- Workers with no children must have an earned income below $14,340 ($19,680 married filing jointly); workers with one child must have an earned income below $37,870 ($43,210 married filing jointly); workers with two children must an earned income below $43,038 ($48,378 married filing jointly); and workers with three or more children must have an earned income below $46,227 ($51,567 married filing jointly).
- There are additional rules and restrictions as well. Please visit www.irs.gov for more information.

Claiming the EIC will not affect your eligibility for other programs such as:
- CalWORKs (TANF)
- Medicaid / MediCal
- SSI
- CalFresh (Food stamps)
- Housing assistance

However, if you receive an Earned Income Credit payment and fail to spend it in a certain period of time, it might be counted as an asset and affect your eligibility for these other programs.

Immigrants who are legally authorized to work may also claim the EIC.
**What is SEIU/UHW?**
Service Employees International Union-United Healthcare Workers West (SEIU-UHW) represents IHSS caregivers. The union works to improve caregivers’ wages and benefits. The union also advocates for caregivers in issues that affect their employment and negotiates health and dental care benefits.

**Union Dues**
The union dues or fair share service fee is 2% of the caregiver’s gross pay. As of January 2014, the minimum basic monthly dues or fees are $32.00, with a maximum of $37.37, depending on the number of hours worked per month. Caregivers who work fewer than 17 hours per month are not required to pay union dues. If the caregiver chooses to donate $5.00 per month to the Committee on Political Education fund (COPE) that amount will be deducted in addition to the union dues. The deduction amount will increase if the monthly premium for health benefits is added to the basic amount.

**What is a “Fair Share Service Fee”?**
A “fair share service fee” is the fee that is paid by caregivers who do not want to be union members. Union dues will still be withdrawn, but the caregiver will not be allowed to vote, hold union office or attend union meetings. Paying the fair share service fee still entitles the caregiver to union representation in his/her employment relationship with the IHSS Public Authority.
What is a conscientious objector?
A caregiver may qualify as a conscientious religious objector if he/she can present a written declaration to the Union and Public Authority showing he/she is a member of a bona fide religion, body, or sect which has historically held a conscientious objection to joining or financially supporting any employee organization as a condition of employment. Instead of paying union dues, the sum equal to the agency shop is deducted and contributed to one of three non-religious, non-labor, tax-exempt charities agreed to by the parties. These charities are: the American Cancer Society, the Sacramento’s Children’s Home, and Women Escaping a Violent Environment (WEAVE). If you have any questions about union dues, fair share, conscientious objectors or COPE contributions, please contact United Healthcare Workers-West at:

SEIU-UHW
1911 F Street
Sacramento, Ca 95814

(916) 326-5850
www.seiu-uhw.org
Caregiver Health Benefits

As of July 2013, caregivers who work and are paid for at least 81 hours per month for three (3) consecutive months are eligible to apply for health benefits coverage. A medical benefits plan is provided through Kaiser Permanente, and dental benefits are provided through United Health Care. Applications are automatically sent from the Health Care Trust when a caregiver first becomes eligible.

There are a limited number of caregivers that can be enrolled in the health benefits program in any month, and that limit has been reached. New applicants are put on a waiting list based on the date their application is received. As space becomes available, eligible caregivers will be notified of their effective date for coverage. Caregivers must continue to meet the eligibility requirements through the time of enrollment.

**Can spouses or dependents enroll?**

No. Benefits are available only to Sacramento County IHSS caregivers who meet eligibility criteria. Spouse and/or dependent coverage is not available. Healthy Families offers low-cost coverage for dependent children of low-income families. You can contact Healthy Families staff at (800) 880-5305 or [www.healthyfamilies.ca.gov](http://www.healthyfamilies.ca.gov). You can also look into coverage for yourself, your spouse, and/or dependents through California’s health insurance exchange, Covered California, at (800) 300-1506 or [www.coveredca.com](http://www.coveredca.com).
**What if I already have health coverage?**

If you have coverage now, please compare the plans, copayments and costs, and decide the best plan for you. You may apply for the Kaiser Plan even if you already have coverage from another carrier.

Medi-Cal is comprehensive health coverage that is provided to eligible individuals, generally without having to make any monthly contribution. Generally, Medi-Cal does not require a copayment when using a service. If you have Medi-Cal, you should compare costs, copayments and service delivery systems to decide whether or not you want to switch plans.

**What if I don’t want to apply?**

If you do not want to apply, you do not need to do anything.

**What must I do to maintain eligibility?**

At the time you are notified that space is available and you have been enrolled, you must continue to work and be paid a minimum of 81 hours per month. If worked and paid hours fall below 81 hours for three months in a row, coverage will be terminated. In this case, you may be eligible for caregiver–paid coverage under the Consolidated Omnibus Budget Reconciliation Act (COBRA).

For more information, please contact:

Health Care Employees/Employer Dental and Medical Trust
P.O. Box 9026
Pleasanton, CA 94566
Telephone: (925) 803-1880 / (800) 824-3316
Fax: (925) 803-8780
Email: benefits@dublinsure.com
Website: [http://www.hcetrust.com/ihss/sacramento](http://www.hcetrust.com/ihss/sacramento)