

<DATE>

<Participant Name>

<Address 1>

<Address 2>

Dear Common Law Employer (CLE),

This letter has very important information regarding:

- Tempus holiday schedule
- Payroll schedules
- FICA refund checks
- W2 forms
- Tax Information
- Additional training requirement for direct care workers (DCW) hired after January 1, 2024

**Please share this letter with all your DCW(s).**

**Tempus Holiday Schedule:**

Here are important schedule updates for Tempus offices:

- Tempus offices will be closed all day on **Thursday, 11/28/2024 and Friday, 11/29/2024.**
- Tempus offices will close at **noon on Tuesday, 12/24/2024.**
- Tempus offices will be closed all day on **Wednesday, 12/25/2024.**
- Tempus offices will close at **noon on Tuesday, 12/31/2024.**
- Tempus offices will be closed all day on **Wednesday, 01/01/2025.**

Pay dates will remain the same even though Tempus offices will be closed. We encourage all CLEs and DCWs to submit and approve all time worked as timely as possible to make sure that DCWs are paid on time.

**Payroll Schedules:**

Payroll schedules for 2025 are enclosed. Please refer to the correct schedule depending on if you are on Payroll Schedule A or Payroll Schedule B. Schedules are also available at <https://pa.tempusunlimited.org/forms/>

**FICA Refund Checks:**

Each year, DCWs who did not earn a minimum amount (as determined by the Internal Revenue Service) receive a refund for any FICA (Social Security and Medicare taxes) withheld from them. The minimum amount for calendar year 2024 is \$2,700.



In January 2025, FICA refund checks for 2024 will be mailed to DCWs who earned less than the minimum amount. If the DCW has direct deposit, the refund will be deposited in their account.

**W2 Forms:**

W2 forms will be mailed by the end of January 2025. By the end of January 2025, your DCW can also download their Tempus W2 form at <https://pa.tempusunlimited.org/ess-portal/> by clicking on the ESS Portal link.

**Tax Information:**

Please see ‘Tax Information’ insert for more information on how to receive help for tax preparation, and tax exemptions and exclusions that your DCW may qualify for.

**Additional Training Requirement for DCWs Hired after January 1, 2024:**

Beginning in January 2024, all new DCWs you hire need to complete an 8-hour, safety training within 4 months of being hired. The safety training is split into two 4-hour sessions. One 4-hour session is for CPR certification and must be completed in-person. The other 4-hour session is completed online.

This safety training is in addition to other training requirements for newly hired DCWs that are already in place. Tempus will provide more details about required training during the DCW’s onboarding process. Your DCWs who were working prior to January 1, 2024, are encouraged to participate in the safety training, but they are not required to do so. DCWs will be paid for the 8-hours of safety training.

Frontline offers other training classes as well. Frontline’s Foundational Skills Training is a series of online modules totaling 24 hours. They are dedicated to expanding your DCW’s knowledge by providing vital skills needed for in-home care. The Foundational Skills Training is completely voluntary. Your DCW will be paid for completing each class. See <https://www.frontlinepa.org/enhancedtrainings> or contact Frontline at 1-833-241-5400 or [info@frontlinepa.org](mailto:info@frontlinepa.org) to learn more about optional training classes.

**Questions?**

If you have any questions, please call Tempus at 1-844-983-6787 (TTY 711) or visit [pa.tempusunlimited.org](https://pa.tempusunlimited.org) to find important forms, training materials and locations of offices for in-person help.

Sincerely,  
Tempus Unlimited

## Tax Information

### Tax Preparation Help

The IRS's Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs offer free basic tax return preparation to qualified individuals, including:

VITA – people who generally make \$67,000 or less, persons with disabilities, limited English-speaking taxpayers

TCE – people who are 60 years of age or older

VITA/TCE services are not only free, they are also a reliable and trusted source for preparing tax returns. All VITA/TCE volunteers who prepare returns must take and pass tax law training that meets or exceeds IRS standards. This training includes maintaining the privacy and confidentiality of all taxpayer information. In addition to requiring volunteers to certify their knowledge of the tax laws, the IRS requires a quality review check for every return prepared at a VITA/TCE site prior to filing. Each filing season, tens of thousands of dedicated VITA/TCE volunteers prepare millions of federal and state returns.

Go to this site for more information and for help in finding a site near you:

<https://www.irs.gov/individuals/free-tax-return-preparation-for-qualifying-taxpayers>

### Difficulty of Care (DOC)

Certain payments received by an employee living with a Participant and providing Medicaid services to the Participant are considered DOC payments. DOC payments can be excluded from federal income tax. If the DCW is eligible, Tempus will not report the payments as income and will not withhold federal income taxes. Your DCW can complete the 'Difficulty of Care Federal Income Tax Exclusion Form' found on the Tempus website at:

<https://pa.tempusunlimited.org/forms/>. If you or your DCW would like more information about the Difficulty of Care Tax Exclusion, go to <https://www.irs.gov/individuals/certain-medicaid-waiver-payments-may-be-excludable-from-income>. If your DCW used the DOC exclusion in 2024, your DCW should refer to Box 12 of their W-2 this year for tax reporting purposes.

### FICA Exemptions

At the time of enrollment, the DCW completes the Relationship Questionnaire on the 'DCW Information and Acknowledgement' form. This determines if the DCW is eligible for tax exemptions.

If the DCW is the parent or spouse of the CLE, who may or may not be the Participant, they may be exempt from paying FICA (Social Security and Medicare) from their checks. See Publication 926 for more information. <https://www.irs.gov/forms-pubs/about-publication-926>