



<DATE>

<Participant Name>

<Address 1>

<Address 2>

Dear Common Law Employer (CLE),

This letter has very important information regarding:

- Electronic Visit Verification (EVV) Requirements
- FICA refund checks
- Payroll schedules
- Safety Training Reminder
- Tax Information
- Tempus holiday schedule
- W2 forms

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

Electronic Visit Verification (EVV) Requirements

To be compliant with Federal law, CLEs are responsible for ensuring that their DCWs submit their time worked by using EVV. This means DCWs must clock in/out using the Evvie mobile app or by calling from the Participant's landline phone using the IVR system. For more information about EVV, DCWs can use the resources below

- Join an EVV online training session. Go to <https://pa.tempusunlimited.org/evv-online-training-schedule-english-asl/>.
- Review training materials. Go to <https://pa.tempusunlimited.org/resources/>.
- Contact Tempus's EVV Team at 844-983-6787 (TTY 833-888-0133) with any questions.

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 2025 is \$2,800.

In January 2026, FICA refund checks for 2025 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.

Payroll Schedules:

Payroll schedules for 2026 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/>



Safety Training Reminder

All new DCWs hired as of January 1, 2024, need to complete an 8-hour safety training within 4 months of being hired. More information on safety training can be found at <https://www.frontlinepa.org/> or by calling Frontline at 1-833-241-5400 (TTY 711).

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.

Tempus Holiday Schedule:

Here are important schedule updates for Tempus offices:

- Tempus offices will be closed all day on **Thursday, 11/27/2025 and Friday, 11/28/2025.**
- Tempus offices will close at **noon on Wednesday, 12/24/2025.**
- Tempus offices will be closed all day on **Thursday, 12/25/2025.**
- Tempus offices will close at **noon on Wednesday, 12/31/2025.**
- Tempus offices will be closed all day on **Thursday, 01/01/2026.**

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.

W2 Forms:

W2 forms will be mailed by the end of January 2026. By the end of January 2026, your DCW can also download their Tempus W2 form at <https://pa.tempusunlimited.org/ess-portal/> by clicking on the ESS Portal link.

Questions?

If you have any questions, please call Tempus at 1-844-983-6787 (TTY 833-888-0133) or visit 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 2025, 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>