

Kentucky Department of Vocational Rehabilitation

Personal Care Assistant Manual



The Kentucky Department of Vocational Rehabilitation does not discriminate on the basis of race, color, national origin, sex, religion, age, or disability in employment or the other provision of services and provides, upon request, reasonable accommodation including auxiliary aids and services necessary to afford individuals with disabilities an equal opportunity to participate in all programs and activities.



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INTRODUCTION

The Mission of the Department of Vocational Rehabilitation is to assist individuals with disabilities in achieving successful employment outcomes.

As one method of implementing this philosophy, we are offering this manual to assist individuals in developing the required skills to manage their own care. These suggestions on being an effective employer apply to all people with disabilities who hire an assistant.

You may wish to use only some of our suggestions or all of them. This is, after all, part of choice. As the suggestions are based on both the experience of other employers with disabilities and on nationwide research, the more you utilize them, the more smoothly your employer/employee relationship should be. As no manual can cover all situations, you are invited at any time to call your Vocational Rehabilitation Counselor.

Learning some of these techniques is time-consuming. We can only state that your investment of this time now will save you time and problems over and over again as years pass. We wish you the best of luck in the training and management of your employees.

Since, in most cases, DVR can only assist you with providing attendant care while you are a student, and when school is in session, you should immediately begin planning for your future attendant care needs and who will be providing funds for it. DVR will be available to assist you in making these plans. We can, in some cases, with supervisor approval, provide these services on a time-limited basis to maintain employment.

FOREWORD

Why produce a manual on managing PCAs? Like personnel manuals used by many corporations, this manual is intended to provide guidance to Kentucky Department of Vocational Rehabilitation consumers and other employers of PCAs before employer/employee difficulties begin. This manual will help the employer gain knowledge necessary to develop a good working relationship with employees.

The role of the Personal Care Assistant is best defined during the interview process. It is best to clarify exactly what the relationship will be as soon as possible, always encouraging further communication as the needs of the employer and employee change.

Services provided by the assistant typically include homemaking and personal care, but may also include other tasks as outlined by the employer. Problems tend to arise when the role of the assistant changes to counselor, confidant, friend or caregiver. It is certainly essential to a good working relationship - and, therefore, to achieving the daily goals you have set - to be friendly with each other. Both parties must remember, however, that the employee is receiving wages in exchange for performing tasks for the employer.

It is for this reason that a contract between employer and employee is essential. An agreement specifying duties, wages and performance requirements will help keep the relationship smooth and help eliminate a high employee turnover.

NEEDS ASSESSMENT

The first step in using assistant services is to decide in what areas you require assistance. The following checklist gives you a general outline of what duties a Personal Care Assistant (PCA) might perform. Go through the list and place a check next to each activity where you need assistance. Then out to the side, indicate how much time each activity will require. Note that there is also a section labeled “other”. This is for activities that you might need assistance on that are not listed in other areas.

You will use this information for four things. You will, of course, use it during the interview process. In addition, you will need to take this with you when you meet with your rehabilitation counselor to discuss the amount of assistance that the Department of Vocational Rehabilitation (DVR) will provide. This is the time at which you and your counselor will agree on the number of hours of attendant care that DVR will provide and the rate of pay that DVR will support. You will also use this as you construct an employer/employee contract and instruct your assistant.

NEEDS ASSESSMENT SAMPLE

TASK	TIME REQUIRED
1. Bathing	
2. Dressing	
3. Housekeeping	
a. Daily	
b. Weekly	
c. Monthly	
4. Medications	
5. Range of Motion Exercises	
6. Eating	
a. Shopping	
b. Meal Preparation	
c. Clean Up	
7. Toileting	
a. Bowel Program	
b. Bladder Program	
c. Other	
1.	
2.	
8. Transfers	
a. Bed to Wheelchair	
b. Hoyer Lift	
c. Sliding Board	
d. Other	
1.	
2.	
3.	
4.	
9. Wheelchair Maintenance	
10. Miscellaneous	
a. Recreation	
b. Errands	
11. Other	
a.	
b.	
c.	
d.	

INTERVIEW AND CONTRACT CONSIDERATIONS

In addition to the activities that you require and you listed in the needs assessment section, lifestyle issues must also be considered in the interview process. In addition, we strongly recommend that these areas also be addressed in the employer/employee contract.

I. LIFESTYLE ISSUES/GUIDLINES

A. Alcohol or Drug Use

The use of drugs or alcohol by the employer or employee should be discussed in depth during the interview. Attempt to clarify when, where, and how much alcohol and drug use is acceptable to both the employer and the potential employee.

B. Overnight Guests

Few topics are as traditionally difficult to discuss as sex. If, however, the assistant is going to be a live-in, the employer will want to discuss whether or not overnight guests are allowed or indicate to the prospective assistant that the employer may occasionally have an overnight guest (more on this subject later). Employers need to recognize and explore their own feelings on the subject of sex and be open to discussing them with the prospective employee.

C. Smoking

Many individuals who employ PCAs have respiratory problems. If members of the household are allergic to smoke or smoke simply bothers one of the parties, guidelines for smoking then need to be set during the interview.

II. MEALS

If part of the PCA's duties include the preparation of meals or the employer will be sharing food with a live-in assistant, the employer needs to discuss preferences regarding the type of food and manner of preparation. Employers may also wish to discuss the joint preparation of meals, special diets and any possible limits on use of the kitchen.

III. CLEANLINESS

While personal assistant care is usually restricted to personal/physical care, household cleanliness may also be discussed. Some of the employee's duties may include cleaning the home if this is agreed to during the development of the contract. Be specific regarding the degree of cleanliness expected, including how often dusting, sweeping, mopping, and other duties must be completed.

IV. EMERGENCIES/COVERAGE FOR DAYS OFF

Inform the PCA about what to do in an emergency. The employer is responsible for defining emergency conditions and identifying people to notify during an emergency.

Guidelines must be set up for notifying the employer in case the assistant has an emergency and is unable to work. Arrangements for emergency PCA coverage should be made prior to an emergency occurring. One resource, which employers may want to use for emergency PCA coverage, is a home health agency. Since these services may require an intake interview and assessment, employers should assure that these steps are taken prior to the need for the emergency assistance.

Employers must also make arrangements for coverage on the PCAs days off. It is recommended that employers avoid depending on a single assistant for every day of the week or relying on a live-in assistant as a constant back-up for unreliable weekend staff. Both of these situations tend to cause burnout and, eventually, staff turnover.

V. SLEEP SCHEDULE

If the PCA will be assisting the employer in getting in or out of bed, a schedule will need to be developed identifying the times that this assistance is needed. As with all duties, the development of an employee schedule is the employer's responsibility initially and must be adhered to by both parties unless there is prior agreement to adjust the schedule. Do not forget to include the schedule for turning in bed during the night, if this is necessary.

VI. OTHER AREAS OF CONCERN

Try to mention as many other activities as possible prior to the hiring. These activities may include telephone messages, meals for guests, use of motor vehicles, participation in religious holidays, the temperature of the house, use of the television and stereo, and employee benefits.

Just remember, if an issue **could** come up, it probably **will** at some point.

After you are clear about what your expectations and requirements are of an assistant, you are ready to begin the hiring process.

THE HIRING PROCESS

I. ADVERTISING METHODS

A. Classified Ads

Many persons with disabilities feel that placing classified ads is the best way to recruit potential PCAs. The first step is to contact your local newspapers and compare prices. How long and when you run the ad is up to you. Keep in mind that some newspapers have discounts for running ads longer and at particular times. The kind of response you get to your ad will depend on how the ad is written. Although the newspaper will write the ad for you, we recommend that you take the time to do it yourself. Include the name of the position, a brief description of the duties, and telephone numbers where you can be reached. Do not include your name and address in the ad to avoid having people show up to check on the job. You also might want to give applicants an idea of the hours required and list any needed experience or qualifications (i.e., driver's license). This will weed out unsuitable applicants. Be clear and concise, and try to answer any basic questions an applicant might have about the job. Also, do emphasize job benefits. For example, if you are paying above minimum wage, say so in the ad. An excellent way to attract applicants is to include a bold heading describing a job benefit. Below are several examples of classified ads:

ASSISTANT TO DISABLED FEMALE -- duties include personal care, driving, light housekeeping. 6 hrs./day, Competitive wages. Call 555-7637.

EXCELLENT FOR STUDENT -- Room and Board, flexible hours, assist disabled male with daily activities. 555-2437.

TIRED OF MINIMUM WAGE? -- \$5.50/Hr., great hours, assist disabled woman with personal care. For more information, call 555-0098.

B. Work-Wanted Ads

Check the ads placed by people looking for jobs. There may be a potential PCA among them. If people have taken the trouble to place an ad, at least you know they are willing to work.

C. Bulletin Boards

Posting ads is a great, free way to recruit PCAs. Be sure you choose the words for the bulletin board ad carefully and place the ad on the board at eye level, so it is easier for people to see. Make sure that the lettering (especially the heading) on your ad is visible from far away.

Be sure to check to see if your community offers an ad posting service. When posting ads, observe any rules for using a bulletin board, and check your ads often to make sure they haven't been covered up or thrown away. Possible locations might include community centers, churches, department stores, grocery stores and quick-marts.

D. Family and Friends

You may use friends as PCAs, although it is not recommended. Using friends as PCAs is not recommended because it is very difficult to maintain your relationship *and* supervise someone. Do ask friends for referrals of others you might hire. In some situations you might need to utilize friends as backups. The expected practice is that PCA's will not be family members. Any exception must be documented and then approved by Field Administrator.

E. Colleges

Personal care assistant work is often ideally suited to college students' schedules. If you plan to have a live-in assistant, the offer of housing in exchange for work is an excellent job incentive. Most colleges have newspapers that are free to students. Although you still have to pay for the ad, college newspapers can help you to reach a large number of potential PCAs for very little money. College campuses are usually covered with bulletin boards. Take advantage of them. Be sure to place ads in departments such as nursing, physical therapy, occupational therapy, etc. Often, these students are looking for practical experience. Finally, call the college placement or student employment office, and ask them to post your job opportunity.

F. Employment Service

List your job opportunity with Kentucky Employment Service. Many people who are out of work check there for available jobs. This is another free service.

II. SCREENING APPLICANTS

All applicants, whether they have responded to your classified ad or have been referred by friends or family, should be thoroughly screened before you hire them. The first screening step occurs when an applicant calls to inquire about the job. Here are some suggestions for conducting a telephone interview:

- A. Answer the phone in a friendly manner.
- B. Give a brief description of duties, hours, and pay.
- C. Be realistic about job duties and be sure to mention that the job includes some nudity and bowel and bladder care, if it does.
- D. If the person sounds interested, ask them a few basic questions:
 - 1. Name?
 - 2. Address?
 - 3. Phone number?
 - 4. Have they had any relevant job experience--nurse, orderly, etc?
 - 5. Level of education?
 - 6. Do they have reliable transportation and a phone?
- E. Tell them you will call them back to schedule a personal interview when you are ready.
- F. Thank them for calling. Even if the person is unsuitable for the job, always show your appreciation for his/her interest. You may also want to file names and addresses of applicants. This information may be useful in the future.

Here is how Mary Davis screened a potential PCA over the phone.

Phone rings

Mary: Hello.

Joyce: Hi. This is Joyce Bailey. I saw your ad in the paper, and I'm interested in the job.

Mary: Oh, that's great. Can you speak up a bit? It's hard for me to hear you.

Joyce: Okay, is that better?

Mary: Yes. Do you know anything about personal care assistance?

Joyce: Well, kind of. I have a friend who uses a wheelchair, and I've helped her several times when her regular PCA couldn't come.

Mary: Well, this position is pretty regular. I need someone for six hours a day--two hours in the morning and four hours in the evening. If I can get someone to work for six hours, I'd prefer to hire just one person. But some people prefer fewer hours, especially on weekends. I may need to hire two people. What is your schedule?

Joyce: Well, I can work either days or evenings, but I'm not sure about both. I don't mind switching from one week to the next, though, and I'd like to work every other weekend.

Mary: Well, that's a possibility. Let me tell you about what I need. My assistant needs to help me get up in the morning, bathe me, dress me, and give me breakfast.

Mary: This routine involves bowel and bladder care, so you have to be comfortable with that.

Joyce: Yes, I see.

Mary: I also need my reading and my computer set up, so I can do my work. I help our local ILC screen consumers for some of their services.

Joyce: Okay. And the evening?

Mary: Well, I need my work put away, dinner made, served, and cleaned up, and I need to be undressed and helped to bed. I also need cleaning and shopping done on a weekly basis. There are more specifics, but that's the general idea. Are you interested?

Joyce: Yes, I am. I may be willing to work both shifts, but I'd like to meet you and talk about the details first.

Mary: That sounds good to me. Give me your name, address, and phone number, slowly. I can't write, so I have to put it on my computer. Then we'll schedule an interview.

Joyce: Okay. It's Joyce Bailey, 1412 Main St., 841-7691.

Mary: Would you tell me again about any experience you have?

Joyce: Oh, yes. I have been an assistant for Pamela L. several times, and I've also worked as an aide in a nursing home one summer. So that's something.

Mary: Yes, it is. Can you tell me about your education, and most important, if you have reliable transportation?

Joyce: Well, I'm a sophomore at the University, and my classes are all in the afternoon. I don't have a car, but I have a bike, and I can take the bus.

Joyce: Are you on the bus line?

Mary: Yes, I'm only a block from the stop on Fourth Street. But it's hilly here, and your bike might not make it in bad weather. Are you willing to take the bus often, if you have to? Sometimes it takes awhile.

Joyce: Oh, yes. I sometimes do my homework on the bus, and I'm used to it.

Mary: I'd like to interview you. Can you meet me at the Center on Thursday at 10 a.m.?

Joyce: Well, I have an appointment at 9, and I might not make it by 10. Can I come at 11?

Mary: That would be fine. Let's meet at the Independent Living Center.

Joyce: That sounds fine. I'll see you then.

Joyce: Okay, bye.

Mary: Bye.

III. INTERVIEW

The next task is to review the information on each applicant, and select those most qualified. These applicants can then be invited to a personal interview, one at a time. If possible, schedule as many qualified applicants for personal interviews as you can. The role of the assistant is best defined during this interview. It is best to clarify exactly what the relationship will be as soon as possible, always encouraging further communication as the needs of the employer and employee change. Often a large percentage of applicants will not show up for their interview. When inviting applicants for a personal interview, it is recommended that you meet with them in a neutral place rather than giving them your address. Ask them to bring the name and addresses of at least two personal and work references and any additional required materials (for example, social security number). Once the applicant arrives, you are ready for the personal interview. Here are some suggestions for a personal interview and a sample interview.

- A. Greet the applicant in a friendly manner.
- B. Get acquainted, make small talk, and describe your disability.
- C. Give the applicant the checklists to look over to describe specific duties.
- D. Inform the applicant of the hours he/she will be required to work and rate of pay.
- E. Explain any procedures for absenteeism and tardiness. Tell the applicant that you will explain any reason for termination if this should become necessary. However, in extreme cases (i.e., abuse), you both reserve the right to terminate or quit without notice.
- F. Ask the applicant to fill out an application including two references.
- G. Review the application, making sure it is filled out correctly.
- H. Tell the applicant that you will call as soon as you make a decision.
- I. Thank them for their time.

IV. SAMPLE PERSONAL INTERVIEW

Mike: Hi, I'm Mike Smith. Why don't you sit down?

Sylvia: Thank you.

Mike: Could I get you anything to drink?

Sylvia: No, thanks.

Mike: Well, we talked a little on the phone about your experience. Could you tell me more?

Sylvia: I used to volunteer in a nursing home for about a year.

Mike: What kinds of things did you do?

Sylvia: I would get things for the residents and play cards. Things like that.

Mike: Well, this job will be a lot different. My disability is a spinal cord injury, which means that I have limited use of all four limbs. The types of things I need help with are dressing, bathing, cooking, cleaning, and shopping. Actually, I have some lists here that describe exactly what you will be required to do. They are on the corner of the table. I'd like you to take a couple of minutes to read them. (Applicant reads the checklists.)

Mike: Well, do you have any questions?

Sylvia: This section on catheter irrigation. What does it mean?

Mike: Just as I have difficulty controlling my arms and legs, I have very little control over my bladder. So, I have a catheter. A catheter is a tube that goes through my stomach right into my bladder. When my bladder gets full, the urine goes out the hose and into a bag that is strapped to my leg. In order to keep the catheter clean, I need to have my assistants run a solution through the hose. That's catheter irrigation.

Sylvia: Oh, I see.

Mike: I know it sounds complicated, but if you are hired, I will train you how to do it. Do you have any other questions?

Sylvia: I don't think so.

Mike: You did notice that the job requires that you help me with some jobs where I will be nude. Does that bother you?

Sylvia: No.

Mike: Good. Now that you have seen what is required, let me tell you a little more about the job. The hours are from 7:00 a.m. to 9:30 a.m. six days a week. The pay is \$5.15 per hour. I expect you to show up and to be on time. If you can't show up, I expect you to let me know at least 2 days in advance, unless it is an emergency. Two unexplained absences or four days of being late, and I will have to let you go. If you quit or I have to let you go, I expect that we will give each other 2 week's notice. Do you have any questions?

Sylvia: No, I don't think so.

Mike: Would you please fill out this application?

Sylvia: Sure.

Mike: (reviews the application) You forgot to list the address of your last employer. Do you know it?

Sylvia: I know the street, but I don't know the exact address.

Mike: Can you just write in the street?

Sylvia: Okay.

Mike: Well, everything looks in order. I have a few more people to interview before I make a decision. I have your number, and I'll let you know one way or the other by Friday. Thanks for coming. It was nice meeting you.

Sylvia: Thank you. Maybe I'll see you later.

While we have provided you with suggestions of information that may be included on interviews, applications, etc., it is up to you to personalize that information to meet your own needs. Thus, you should always be thinking of ways to change what we have provided.

V. APPLICATION

A sample application form follows. You might want to keep all your applications even after you hire an assistant. They can be useful in looking for emergency help or in beginning your next assistant search.

PERSONAL CARE ASSISTANT APPLICATION

Social Security # _____ Date ____ / ____ / ____

Name _____ Phone ____ (____) ____ - ____
(Last) (First)

Address _____
(Street) (City) (State)

Are you 18 years or older? ____ YES ____ NO SEX ____ Male ____ Female

Means of Transportation ____ Car ____ Bus

On what date would you be available for work? _____

Are you available to work ____ Full Time ____ Part Time ____ Shift Work
____ AM Hours ____ PM Hours

Do you have a valid Kentucky's driver's license? ____ YES ____ NO

If yes, list Driver's License Number _____

Circle the highest grade which you have completed 4 5 6 7 8 9 10 11 12
College 1 2 3 4 5 6

Have you been convicted of a felony, a misdemeanor, or another offense?

____ YES ____ NO If yes, when? _____

If yes, please explain:

Referral Source ____ Advertisement ____ Friend ____ Relative ____ Walk - In

Give name, address, and telephone number of 3 references who are not related to you and are not previous employers:

1. _____ 3. _____

2. _____

EMPLOYMENT EXPERIENCE

Employer: _____

Address: _____

City, State, Zip: _____ **Phone:** () _____

Job Title: _____ **Supervisor:** _____

Job Functions: _____

Dates Employed: **From** _____ **To** _____

Reason for Leaving: _____

Employer: _____

Address: _____

City, State, Zip: _____ **Phone:** () _____

Job Title: _____ **Supervisor:** _____

Job Functions: _____

Dates Employed: **From** _____ **To** _____

Reason for Leaving: _____

Employer: _____

Address: _____

City, State, Zip: _____ **Phone:** () _____

Job Title: _____ **Supervisor:** _____

Job Functions: _____

Dates Employed: **From** _____ **To** _____

Reason for Leaving: _____

APPLICANT'S STATEMENT

I certify that all information provided is true to the best of my knowledge.

(Signature of Applicant)

(Date)

VI. REFERENCES

Criminal Records Check

Administrative Office of the Courts
Pretrial Services
100 Millcreek Park
Frankfort, KY 40601-9230
800-928-6381
502-573-1682

<http://www.aoc.state.ky.us/pretrial/request.html>

For yourself: \$5.00 fee (check or money order) made out to “Kentucky State Treasurer”. Must include a pre-addressed, stamped envelope with the request.

For Others: A request on another person requires a check or money order for \$10.00 made out to “Kentucky State Treasurer”. This request must include two return envelopes. The envelope with your name on it must be addressed and have adequate postage. The other envelope only needs the address of the person being checked.

The signature of the individual you are requesting a record on is not necessary because this is considered public information.

Date: _____

Administrative Office of the Courts
Pretrial Services
100 Millcreek Park
Frankfort, KY 40601

To Whom It May Concern:

Please forward to me the record of the following individual:

Social Security # _____

Name _____

Date of Birth _____

Maiden / Alias Names _____

Street Address _____

City & State _____

I have enclosed the required envelope(s) for the return of this records check.

Thank you,

REFERENCE CHECK

Applicant: _____ Date: _____

Employer: _____

Dates Employed: From _____ To _____

Supervisor: _____ Phone: _____ () _____

Position: _____

General Responsibilities: _____

Reason for Leaving: _____

What would you say are the applicant's strengths?

What would you say are the applicant's weaknesses?

How would you compare the applicant's work to the work of others who have had the same job?

How dependable was the applicant when working for you?

Was the applicant honest?

Did the applicant complain very much about anything?

How did the applicant let you know when there was something he or she didn't like or didn't agree with?

How often was the applicant late to work?

How often did the applicant miss work?

What kind of driver was the applicant? (if appropriate to former job)

Would you rehire the applicant?

Do you have any other comments?

VII. MAKING A DECISION

Hopefully, you will now have several qualified applicants from which to choose. This is your responsibility as employer, so take some time to review each application. Some suggestions to help you with your decision are provided below.

- A. Decide what kind of assistant you want. Then look at each candidate, and see how he or she meets each of your expectations. Sometimes you don't have a wide range of choices. You may have less-than-perfect candidates. What minimum requirements are you willing to settle for? Do you want to hire someone immediately, but continue to search for a better long-term assistant? Or, can you wait until the right assistant comes along? These are all issues you need to consider carefully.
- B. Check all the applicants' references. The best indicator of an applicant is work performance is his/her work history. Use the reference check form to contact previous employers about dependability, performance, and other job-related skills.

One question you may want to ask the previous employer is, "Would you hire this person again?"

- C. Be cautious if the person has not worked before or does not list work-related references. The applicant may have listed many personal references, but these people probably know very little about the applicant's work performance.
- D. Other important factors might include: Does the applicant have a phone, reliable transportation, and a previous job experience related to assistant care?

Once you have made a decision, be sure to call the other applicants and tell them you have hired someone else. You may wish to ask qualified applicants if they would be interested in working as an emergency back up. It's a good idea to keep their applications on file, because it may save you time in the future.

VIII. HIRING AN APPLICANT

You've made your decision and are ready to hire your new PCA. So that each of you has a clear idea of duties and responsibilities, you will need to develop an employment contract. Copies of two different contracts follow. The important thing is to insure that all aspects of your working and social relations (for live-in assistants) are covered. These are samples only. Please take time to change them to reflect your own needs.

You may need to hire more than one attendant in order to insure all your needs are met.

EMPLOYMENT CONTRACT

EMPLOYMENT CONTRACT BETWEEN:

Employer: _____ and
Personal Care Assistant / Employee: _____

WORK SCHEDULE:

(Circle the appropriate days)

Mon Tue Wed Thurs Fri Sat Sun

Time of Day: Morning _____ Mid-day _____ Evening _____ Night _____

SALARY:

_____ per hour _____ per week _____ per month

Room and Board:	Yes _____	No _____
Meals:	Yes _____	No _____
Laundry (for live-in person)	Yes _____	No _____
Utilities (heat, light, phone – no long distance calls):	Yes _____	No _____

Use of Personal Property Items (list): _____
(e.g. vehicle only as employer wants used) _____

ACCEPTABLE SOCIAL BEHAVIOR:

Profanity: _____ Yes _____ No Smoking: _____ Yes _____ No

Drinking Moderately and while not working: _____ Yes _____ No

Drugs: _____ Yes _____ No Overnight Guests: _____ Yes _____ No

Entertainment: _____ Yes _____ No

Fringe Benefits (Employer will pay for PCA to accompany him or her to theater, restaurant, travel, or entertainment): _____ Yes _____ No

If personal items of value are damaged or broken, salary will be withheld until such items have been replaced.

EMPLOYER'S RESPONSIBILITIES:**(Check appropriate items)**

- ☐ Employer will independently perform all tasks within his/her ability.
- ☐ Employer will not expect PCA to stay past the agreed-upon time (except emergency situations).
- ☐ Employer will be ready to work promptly upon the PCA's arrival.
- ☐ Employer will be responsible for making arrangements for emergency back-up employees.
- ☐ Employer will maintain records on employee performance.
- ☐ Other:

ASSISTANT RESPONSIBILITIES:**(Check appropriate items)**

- ☐ Assistant will respect the confidentiality of the employer.
- ☐ Assistant will complete the duties by the agreed-upon time.
- ☐ Assistant will be on time.
- ☐ Assistant will perform all duties as outlined in the performance checklist.
- ☐ Other:

ABSENCES:

Both employer and employee must give at least _____ (number) days advance notice of an interruption to the schedule. In case of emergency, the employer and employee must notify each other as soon as possible.

TERMINATION:

_____ Number of days absent will result in termination.

_____ Number of days tardy will result in termination.

Assistant will be reminded _____ (number of times) of unacceptable behavior before being terminated. If the Assistant's behavior is endangering the employer's health or safety, the assistant will be terminated without notice.

TERMINATION NOTICE:

Each party shall give _____ (number) weeks notice before termination.

Signature

Signature

Date

Date

Address arrangements for a live-in assistant in contract, if appropriate.

EMPLOYMENT CONTRACT

I, (personal care assistant name) _____, have agreed to work under the employ of (employer's name) _____ as personal care assistant. Duties under this contract will consist of the following:

PERSONAL CARE

- ☐ Bathing
- ☐ Washing Hair
- ☐ Dressing
- ☐ Bladder Care
- ☐ Hygiene (brushing teeth, etc)
- ☐ Grooming (shaving, make-up, etc)
- ☐ Transferring
- ☐ Re-positioning
- ☐ Range of Motion
- ☐ Skin Care
- ☐ Equipment Cleaning, Maintenance
(includes wheelchair, commode chair, bed, upkeep, or cleaning)
- ☐ Assistance with Oxygen Use
- ☐ Other (define)

LIGHT HOUSEKEEPING

(in employer's living quarters)

- ☐ Cooking
- ☐ Vacuuming Carpets
- ☐ Sweeping
- ☐ Mopping Floors
- ☐ Cleaning Bathrooms/Kitchen
- ☐ Washing Dishes, etc.
- ☐ Dusting, Polishing Furniture
- ☐ Attendee's Laundry (including ironing, putting clothes away)
- ☐ Shopping
- ☐ Other
- ☐ Watering House Plants
- ☐ Light Correspondence
- ☐ Mending
- ☐ Daily Trash Removal
- ☐ Driving (including grocery, bank, post office, physician, dentist, therapist or disability related function. Ex. DVR, CAL, Spinal Cord Injury Club)

Address Arrangements for a Live-In Contract:
(if appropriate)

My employment will be for _____ hours per week. Hours to be worked will be _____, and I have agreed to work _____ days per week for \$_____ per hour. I have received and fully understand the list of assistant guidelines and will follow them to the best of my ability. I further understand that any or all terms of this contract may be subject to renewal or change upon agreement or employer, case manager and myself.

Personal Care Assistant

Employer

Date

Date

IX. EMERGENCY ASSISTANTS

No matter how dependable your assistant is, there will be times when he/she will have to miss work. You can prepare for this ahead of time by developing an emergency back-up system. Keep names and phone numbers of people you can call to fill in for your assistant. Back-up PCAs may be former PCAs, applicants (who were not hired but seem qualified), family members, and friends. You may have these people come in one or two days to familiarize them with your routine. You can, of course, also call private pay agencies, but their services are likely to be expensive.

Another alternative might be to see if your PCAs (if you hire more than one) will trade shifts for a specific occasion. The important thing is to plan ahead for emergencies.

X. BEFORE YOU BEGIN TRAINING

A. Time Management/Developing A Schedule

Although most people know that it takes approximately an hour (or two or three hours for some people) to prepare for work in the morning, they are not aware of the time used to complete individual tasks such as getting out of bed, dressing, brushing teeth and combing hair. In order for an assistant to know exactly how much time it takes to complete the required tasks, the employer must personally assess his or her own needs and estimate the time required to complete the task with the assistance of a PCA. For the employer's benefit, a sample schedule is provided on the next page. Notice that daily duties are outlined in fifteen-minute increments. While you may not want to use this particular schedule, having a schedule of some type is extremely important.

Many PCA/employer relationships fail because of inaccurate or “optimistic” scheduling. Generally when this happens, the time required to complete an activity was initially underestimated. Before interviewing prospective assistants, monitor how much time it takes to complete each of the daily activities. Using this information, work up a schedule sheet and review it with the prospective assistants to see whether this matches their free hours.

Each employer should carefully review personal commitments that must be taken into consideration in the scheduling process.

Remember: No one likes surprises!

CARE SCHEDULE SHEET

Name _____

A.M.	Monday	Tues	Wednesday	Thurs	Fri	Saturday	Sun
7:00	To work		To work			To work	
7:15							
7:30	Arrive		Arrive			Arrive	
7:45	Wash face/Eat		Wash face/Eat			Wash face/Eat	
8:00	Insert sup.		Assist to shower chair			Assist to shower chair	
8:15			Help bathe			Help bathe	
8:30							
8:45			Catheter care			Catheter care	
9:00	Finish/Clean		Dress			Dress	
9:15	Assist to shower chair		To wheelchair			To wheelchair	
9:30	Help bathe		Make bed			Change linens	
9:45			Clean house			Laundry	
10:00	Catheter care					Clean house	
10:15	Dress						
10:30	Up in chair		Break				
10:45	Break		Fix lunch			Break	
11:00	Fix lunch		Eat			Fix lunch	
11:15	Eat		Empty leg bag			Eat	
11:30	Empty leg bag					Empty leg bag	
11:45							
12:00							
12:15							
12:30							
12:45							

TRAINING YOUR PERSONAL CARE ASSISTANT

I. USING THE CHECKLISTS TO TRAIN ASSISTANTS

Before you train your new PCA, you need to decide how flexible you want to be and if you prefer a socially oriented situation or more of a professional relationship. How you train your assistant will influence how you interact together. In most cases, the latter is preferable and presents fewer long-term problems.

For example, Susan Rice trained her assistant quickly so they could get the basics done and concentrate on details as they get to know each other. Robert Jones, though, preferred to train his assistant step-by-step to make sure everything was done properly from the beginning. Susan and her assistant took longer to work out their routine, but they are happy with the arrangement, and they share a close personal relationship. Robert is also pleased with his situation, and his assistant likes knowing exactly what he has to do and when.

Once you have decided on what personal training style you prefer, make sure that your PCA understands each item on the checklist. Concentrate on one activity at a time. One way to do this is to have the new PCA follow along on the checklist while watching your former employee perform the activity. Encourage the new PCA to ask questions about any details he or she is unsure of. If a person familiar with your routine is unavailable to serve as a model, you may want to discuss each item on the checklist with the new assistant before he/she actually performs the activity.

You are now ready to begin on-the-job training. Begin by having the PCA review the checklist and ask questions about any duties he or she is unsure of. This gives the assistant an outline of the expected outcome. While both you and the assistant refer to the checklist, begin the routine one step at a time. Remember, checklists do not provide all the details about how a particular task should be performed. It's your responsibility to give detailed verbal instructions to make sure the employee knows exactly how you want the job done.

One of the purposes of the checklists is to provide the assistant with a visual picture of what needs to be done, and in what order. You might want to think about enlarging your checklists and posting them where the PCA can see them while performing your routine. This is especially useful for tasks like house cleaning or shopping, where you cannot always watch and give instructions on the task being performed. Making the posters visible from a distance involves taking them to your local copy center and having them enlarged. The cost for this is usually minimal. Another possibility is to have a friend hand print the checklist onto a piece of poster board.

You may not want to live in a house or apartment decorated with checklists. There are several ways to post the checklists inconspicuously. For example, checklists can be posted on the back of closet and cabinet doors. During the routine, the doors can be opened so the employee can see the checklist. Once the routine has been finished, the doors are closed. If this is not possible, checklists can be attached to poster board and hung on wall hooks while the routine is performed. When you are finished, they can be taken down and stored in a closet or under a bed.

Posting checklists may significantly decrease the amount of time it takes to train your PCA. Once your employee has been trained satisfactorily, the posted checklists can be put away until you need to train a new assistant or refresh the memory of your current assistant.

II. USING THE CHECKLISTS TO GIVE TRAINING FEEDBACK

One of the most important aspects of training your PCAs is giving them feedback on how they perform the job. This model focuses on two types of performance feedback during training--positive and corrective. Positive feedback is simply telling the employee what was done well. Research has shown that job performance improves and remains high when employees receive positive feedback on jobs they perform well.

Effective positive feedback has two basic parts: praise and specifying exactly what was done well. For example, "My hair feels so clean, you really did a great job washing it today." The easy part of giving effective positive feedback is saying what was done correctly. Praising good work can be more difficult. Praise involves letting another person know you are pleased. This usually consists of using adjectives such as good or great. Be careful not to always use the same adjective when giving positive feedback. If you use "good job" every time, the feedback becomes boring and mechanical, and it may lose its effectiveness. So, be creative, and don't be afraid to use lavish praise when your assistant performs exceptionally well.

Here are some examples of ways to give positive feedback:

- *You really did a great job of...*
- *I really like the way you...*
- *The way you...was just the way I like it.*
- *You are doing...so much better.*
- *I feel so much more comfortable when you...*
- *You did such a good job at...it will make my whole day easier*
- *Wow, that...looks great.*

The second type of performance feedback is corrective feedback. Corrective feedback explains exactly why a task was performed incorrectly and gives specific instructions on how to correct the problem. For example, "We need to work on combing my hair. I really prefer my part a little more to the left." Using corrective feedback allows you to correct errors during training in a constructive, non-punishing manner.

When giving your employee corrective feedback, you should be assertive but non-punitive. During training, you are in a position to establish the tone of your future working relationship. Remember, errors made during training are usually due to your assistant's unfamiliarity with your personal care routine. If you become angry and yell at your assistant, he or she is liable to become frustrated and confused about what you expect. Corrective feedback allows you to be assertive but in a constructive way. First, you explain exactly what was done incorrectly, then you provide instructions on performing the task correctly next time. Now the employee knows not only what was done wrong, but how to correct the error in the future.

If your PCA performs only one part of a task incorrectly, it is a good idea to mention first what was done correctly. For example, "You did a good job on my bath today, but next time please use a little more lotion." Here are some examples of corrective feedback:

- *My hair is still a little wet. Next time let's use the dryer on it a little longer.*
- *When you transfer me in the Hoyer lift, be sure to put the chains facing out, so they don't dig into my side.*

III. WHEN TO GIVE FEEDBACK

For performance feedback to be most effective, it should be given immediately after the assistant performs a task correctly or incorrectly. In many cases, feedback can be given during the routine. It is not necessary to give feedback about every single item on the checklist, as long as performance is correct. For example, during a bed-bath, it is okay to provide positive feedback after the bath is finished. "I feel so clean. You really gave me a good bath." However, errors should be corrected immediately. "If you don't rinse off all the soap, I will get dry skin."

In addition to providing feedback while the routine is being performed, we have found it helpful to schedule a daily structured feedback session during the training period. This lets you provide feedback without anyone having to think about what comes next in the routine. It also sets the stage for the ongoing performance checks that will be explained in the supervision section of the manual.

The structured feedback session consists of sitting down with your employee and reviewing that day's performance. It would be both time-consuming and cumbersome to go over every item in your routine. When you personalize your checklists, we suggest that you divide your routine into subroutines. To make the structured feedback sessions easier, you can create a "feedback sheet" that lets you give and record feedback in each subroutine. An example of a feedback sheet follows.

To complete the feedback sheet, you should mention the first subroutine by name -- "Bathroom." If everything in that subroutine was performed correctly, give positive feedback and place a "+" to the right of the subroutine name (see example). If some items in the subroutine were performed incorrectly, you should begin by first giving positive feedback for correct items and then corrective feedback for errors. For example, "You did a much better job today of preparing for the routine. You didn't forget any materials." Then, "In the morning it gets pretty chilly in here. I would like the bath water a little warmer."

If even one item in a subroutine is performed incorrectly, the subroutine is scored as "Needs improvement," and "NI" is placed to the right of the subroutine name. You will also notice an empty space below each subroutine name on the feedback sheet. This should be used for recording the specific areas that need improvement. It may be helpful to let the PCA write these comments, because people seem to remember things better if they have written them down. Once you are finished with the feedback sheet, you have a written record of your assistant's performance on that day.

It is recommended that you go through every item during the first structured feedback session before using the subroutines to give feedback. That way you can be sure to cover every item and clarify any initial misunderstandings.

Although occasionally you might hire employees who are irresponsible or don't care, most applicants want to do a good job. A PCA's ultimate job performance depends largely on how well you train him or her. Some final guidelines to follow when using checklists to train new Personal Care Assistants are listed below:

- Always refer to the checklists and try to follow them closely. If you skip steps on some days, the assistant may have trouble anticipating when they are to be performed.
- Give feedback after every training session. During training, you should review the checklist, and give feedback immediately after each training session.
- Be positive. This is probably the most important thing to remember when training new assistants.
- Be specific and constructive. When a step on the checklist is not performed well, explain to the employee specifically what parts of the task need improvement.

Example of incorrect and correct training techniques:

Say

- *I don't wash my hair on Wednesdays. So let's skip the hair washing subroutine today.*
- *We will be reviewing the checklists after each session to make sure you really understand what needs to be done.*
- *You did 10 steps correctly today. That's great.*
- *On the hair-combing step, I'd like the part to be more to the left side of my head.*

Don't Say

- *Let's skip the last few steps today. I don't feel like doing them.*
- *I'll talk to you about it at the end of the week.*
- *You only got 10 steps right.*
- *You combed my hair wrong.*

Daily feedback sessions should continue until the assistant has performed all steps on the checklist correctly several days in a row. The next section describes how you can use the checklists to make sure your employee continues to perform all PCA duties well.

While we hope that positive and corrective feedback can be used to handle most situations, there may be times when the assistant needs to be corrected more firmly. For example, when the PCA continually performs tasks incorrectly that he/she knows how to do, or when the PCA tests the consumer to see what he/she can get away with. In these cases, negative feedback will be required.

Some recommended strategies for dealing with problems that get out of hand are as follows. Talk with your assistant about what's been troubling you. Explain what it is that upsets you. It won't help for your PCA to feel defensive; that won't change the situation and is likely to make him/her ignore you. One way to prevent your employee from becoming defensive is to use the statements that begin with "I feel." He/She can't argue with you if these are your feelings. Also, try brainstorming ways that the problem could be handled. But don't forget to be firm in dealing with your situation. Make sure he/she understands what's important to you and why, as well as the possible consequences of the behavior should it continue.

To Summarize:

- Express your concern immediately, after the problem.
- Speak in a calm tone of voice.
- Tell the employee specifically what he or she did wrong.
- Let the PCA know the consequences of his/her action and how upset you are.
- End by telling him/her you know he/she will try to do better in the future.

Good Example:

"Tim, this is the second day in a row that you have been late without an excuse. You know that when you're late it makes me late also. I'm pretty upset about this, Tim, and if it happens again, I will have to let you go. I don't want to do that because you are a good employee. Let's not let it happen again, okay?"

Bad Examples:

"One more time late and you're out."

"Your work is lousy today."

"You're really getting on my nerves."

MORNING ROUTINE FEEDBACK FORM

Morning Routine - Bedroom

Preparation

Comments: _____

Bed Bath

Comments: _____

Catheter Care

Comments: _____

Corset and Sling

Comments: _____

Lift and Lower

Comments: _____

Dressing

Comments: _____

PCA Initials: _____

COMMUNICATION

I. INTERPERSONAL COMMUNICATION

The most effective employee/employer relationships succeed because of good communication. Personal information is given and received, not only through the words that you say, but through the tone of your voice, body language and demeanor.

A. Asking Questions

To make the relationship with the assistant work effectively, you must convey your needs, identify methods for meeting these needs, and gather information regarding the strengths and deficiencies of the assistant. By asking effective questions, you may avoid learning through trial and error. Your ability to ask and answer questions is the first step in establishing good communication.

There are two types of questions:

1. Close-ended questions

Close-ended questions are those which only need to be answered by a yes or no response. The close-ended is used when the information is needed immediately. The following examples demonstrate the use of close-ended questions:

- *Do you want to leave now?*
- *Is it time to take my medication?*
- *Would you please assist me with my shower now?*

Close-ended questions ask only for agreement or disagreement from a person and are valuable when the task needs to be done or a quick answer is needed. Remember always to convey respect for your attendants and listen to their responses.

2. Open-ended questions

An open-ended question elicits a response which is more than one word in length. Open-ended questions are suited for situations where clarification is needed and are particularly effective in eliciting a person's feelings. The following examples demonstrate the use of open-ended questions:

- *What do you like for breakfast?*
- *How do you like working as an attendant?*
- *What television programs do you like to watch?*
- *Can you describe how to do a stand-up/pivot transfer?*

The open-ended question is a valuable aid in establishing a cooperative and close working relationship. This type of question is used when a task needs clarification or you need to understand the attendant's feelings. There are five words which can aid in developing open-ended questions: who, what, when, where, and how. Before interviewing an attendant, develop a list of questions using as many open-ended questions as possible.

B. Criticism

When working with an assistant, the employer may find it necessary to correct the way the employee performs a task. Be diplomatic in these corrections and be sure to communicate respect. A good rule of thumb is to deal only with the particular task or incident and avoid evaluating the attendant's values and lifestyle. For example, you might say, "Suzy, I'm really not happy with the load of wash you did yesterday." This is not a place to state, "You never get the wash clean - what a slob you must be at home!"

C. Non-verbal Communication

Body language is a term describing the way we move and position our bodies. Body language conveys a message to another person as easily as verbal communication. People who stand with their arms folded in front of them, tapping one foot, looking into space give a message of frustration, boredom, or anger. The person who smiles and maintains good eye contact is generally giving a friendly message. Be aware of what your body language is saying. No body part is more expressive than the face. The way an individual's face looks when expressing a verbal message either reinforces what has been said or contradicts it.

Perhaps the most vital part of facial expression is eye contact, looking another person in the eye. Eye contact aids in easing tensions on first contact with a prospective attendant. Focusing on a person's eyes may relieve some of the uneasy feeling you have about hiring an attendant.

D. Assertiveness

An assistant works very closely with an employer and this may result in conflict. The quickest, most effective way of resolving a conflict is to deal with it assertively. Being assertive means doing what is best for you without stepping on the rights of another. It requires making eye contact, respecting the other individual, and being able to say no to requests without feeling guilty.

Assertiveness is a learned behavior. This means that the more you practice being assertive, the easier it becomes. Practicing assertiveness skills and building a framework of assertive statements is helpful. The following list will aid in this process.

1. Think and talk positively about yourself
The ability to make positive self-statements in conversation helps you to increase your self-respect and confidence. When the majority of an individual's thoughts and statements are positive, the results are greater self-esteem and more respect for others. As you read the following information, think of your own personal experiences with positive self-statements.
2. Use "I" statements
"I" statements show that you are taking responsibility for what you say. "I" statements are used when you are making a choice or request in a conversation. This: "I want you to use a different shampoo next time you wash my hair." Not: "It would be nice if you would use a different shampoo."

3. Self-disclosing
Self-disclosing means stating and sharing your own thoughts and feelings. Self-disclosing and clarifying expected behaviors reduces anxiety in tense situations. Self-disclosing statements also aid in creating compromise, which will then alleviate anger. Example: "I'm often nervous myself when starting something new, but let's try this other way and see how it works."
4. Giving constructive criticism
Constructive criticism given in a direct matter-of-fact manner and preceded with an "I" statement allows the other individual to hear and respond directly to what you are saying and feeling. Balance criticisms with positive statements. Again, "I" statements make it clear to the person you are talking with that you are taking responsibility for the criticism. This may be a good time to refer to your previously discussed job description. Example: "I am very pleased with the way you are taking care of my bathing and other personal needs. I do see a need, however, for you to change your dusting methods."
5. Accepting criticism
When people work together, there may be conflicts. The ability to be direct, open, and clear improves any working relationship. An effective way of dealing with conflict is to listen to the other person's point of view. When that person has a valid criticism, acknowledge it.
6. Expressing negative feelings
The ability to express negative feelings is an important skill. Many individuals feel frustrated by the actions of others. The longer this feeling is allowed to build, the more likely it is that the frustrated individual will become angry. Expressing negative feeling is like expressing criticism; it allows the other person to know what is wrong and opens the way for the other person to respond. An employer should remember to express criticism in a warm and caring manner with respect for the other person. Example: "Mary, I'm unhappy about the way you left my room yesterday. Was there some reason for _ _ _?"
7. Speaking to the other person as an adult
It is important that employers speak to their employee as adults and equals. Avoid being parental regardless of the difference in ages and remember, the assistant is your employee, not your child. Likewise, because of the care-giving aspect of the assistant's job, there may be a tendency on the part of him/her to assume a parental role. Listen for it and stop the process as early as possible.
8. Giving and receiving compliments
One aspect of being assertive is the ability to give and receive compliments. If an employee is doing a good job, an assertive

"thank you" shows appreciation. A genuine "thank you" gives a clear message that a completed task or thoughtful gesture met or exceeded your expectations. Giving and receiving compliments is assertive behavior.

Remember:

Assertive behavior is learned and takes practice and skill.

II. THE INTIMATE SIDE OF LIFE

Let's say you've just met someone you're interested in romantically. A nice dinner, candlelight, soft music. You go back to your place for some private moments, and your assistant shows up ready to do your evening routine. What do you want your employee to do? Take the night off and leave you alone? Your partner can help with the routine. Or maybe you prefer your attendant to interrupt you and complete the routine. That way you can resume your privacy without having to ask your partner to perform your personal routine tasks. Either option is just fine; it's up to you.

But how is your assistant supposed to know which scenario you prefer? As the employer, it is up to you to make sure you explain clearly what you want and expect your assistant to do. The employee won't know unless you tell him/her. It is part of your job as a responsible employer. You can always place a sign on the door, "Please knock before entering," or "Please take the night off, I'll see you tomorrow." Or more importantly, let the employee know in advance. Open communication solves a lot of problems. Just make sure you explain to your assistant. This is not a time for him/her to have to guess what you want!

III. EVALUATION AND DISCIPLINARY ACTION

You should, on a regular basis, evaluate your attendants. If a job description, schedule, and attendant contract have been developed, the employer already has a good basis for evaluating the employee. The most effective supervisors will be those who sit down with the attendant on a regular basis and provide direct feedback regarding how well each task has been completed. This process helps the employee to know not only what skills he or she needs to improve, but also those areas where performance has been exceptionally good.

If you would like more information on the development of an evaluation form, contact your Department of Vocational Rehabilitation Counselor. The complexity of the evaluation format is not nearly as important as the process of communication which provides opportunity for review and feedback. Many employers use the form not only to meet the above needs, but also to help in determining whether raises or other job benefits should be granted.

Occasionally, despite an employer's best efforts to provide direction and to communicate effectively, an employee will make an error in judgment. This error may be as trivial as a method for preparing a meal or as severe as a theft from the home. One method for dealing with employees who exercise poor judgment is a three-step-process of disciplinary action:

- STEP 1:** Verbal Reprimand -- Meet face-to-face with the employee and explain exactly what the concerns are, how the problem can be resolved, and what will happen if the error is made a second time.
- STEP 2:** Written Reprimand -- The reprimand is a written clarification of the concerns and expectations as well as a description of actions which will be taken should the incident occur another time.
- STEP 3:** Dismissal -- Although dismissing an employee is naturally traumatic, the employer has already reduced the element of surprise by completing the first two steps. At the time of the actual dismissal, be sure to also address the actual point in time when the employee is dismissed, and how he/she will receive the final payment for services.

Because of the uniqueness of each person, each disciplinary action is different from all others. Sometimes employers may find it necessary, because of the severity of the problem, to dismiss the employee immediately rather than counsel or reprimand. In other cases, employers may need to conduct a self-appraisal to be sure that they are not contributing to the problem. If employers would like some assistance in exploring a disciplinary problem, please feel free to call your Department of Vocational Rehabilitation Counselor.

AVOIDING RIP-OFF BY EMPLOYEES

A good assistant can substantially increase your independence. However, not all employees turn out to be good ones. There are a lot of disincentives to working as a PCA, such as low pay, few hours, no benefits, and few opportunities for career advancement, (in some cases, assistants view consumers as people who are easy prey). This is especially true in situations where they are handling your money, using your van, or dispensing and buying your medication.

While there is no way to absolutely ensure that you won't be ripped-off by an employee, there are a few common-sense steps you can take to minimize the risk. The Research and Training Center on Independent Living of the University of Kansas sent a survey to 91 attendant users asking them for tips on precautions they take to avoid being ripped off. Here are their suggestions:

- A. Screen employees thoroughly
This means never hiring someone until you have had an opportunity to check their references. Also, if they have worked for other consumers, it's a good idea to call those consumers to see if they had any problems with the attendant.
- B. Never leave valuables lying around
The most common items stolen are jewelry and money. Always lock your jewelry in a safe place. Most consumers from the survey suggested keeping your money with you at all times. Make sure you carry your money somewhere on the front of your chair so you can watch how much your assistants remove when they are taking money to make requested purchases.
- C. Keep track of your medication
Always keep your medication locked up when you don't need it. Also, keep track of how much you ordered and how much you use. For example, if you order fifty pills and you take two per day, you know they will last 25 days. You can then mark on the calendar when you should be out. Another tip is to have your pharmacy to deliver your medication rather than letting your attendant pick it up. Only buy the amount of medication you'll need for a two-week period. This will keep a lower dosage of medications around and be easier to keep track of.
- D. Avoid letting your employee write checks or withdraw money for you
One of the easiest ways for attendants to steal money is to forge checks. Never give PCAs access to your checkbook or bankcards when you are not around. Never give them your bankcard access number. If you must let them write a check, give them one at a time, and make sure they bring back a receipt for the amount of purchase. Better yet, have things like groceries delivered, or go to the store with your employee. Pick an accessible bank so you can do your own banking. Finally, never get a joint checking account with your attendant, because legally, they can draw money from your account without having to pay you back.

- E. Never give your credit card to your employee to use
A credit card is one of the simplest ways a PCA can rip you off. Your assistant can make purchases, sign your name, and be in the next state before your bill comes, and you realize what has happened. Also, once your PCA has your credit card number, he/she can order thousands of dollars worth of merchandise over the phone. Remember, giving your credit card to your assistant is an absolute no-no. This applies also to bankcards.
- F. Avoid letting your employee use your property for his/her personal use
Many personal care assistant users who responded to the survey reported they were ripped-off through the abuse of personal property. This includes use of your van, phone, and apartment. Also, if you have a live-in assistant, you should establish some rules about bringing friends over to "hang-out" at your home or apartment. Rules might include guidelines about such things as length of time and time of day and night friends may visit, food they may eat, etc.
- G. Be sure to get your key back when an employee quits or is fired
Many people with severe disabilities must provide their attendant with a key to their home. When an employee leaves your employment, make sure they turn in their key before you give them their last paycheck. If they don't, have your locks changed immediately. Have all issued keys stamped with "Do Not Duplicate" on them. One tip provided by a survey respondent suggested having two locks on your door, only one of which your attendant can open. This allows you to lock your house when you leave so that even your attendant can't enter.
- H. Keep an eye on things
From the first day, let your employee know that you will be keeping track of medication, gas, miles, phone calls, etc. In your contract with him/her, make it clear what will happen if he/she is caught stealing. Running your PCA services in an organized, businesslike fashion may deter rip-off. Remember, people who steal think they won't get caught.

We hope these suggestions are useful in avoiding PCA rip-off. However, if you are ripped-off, confront the person to get his/her side of the story. If it is clear that they took something, call the police. If you are afraid that he/she will harm you, let the police know.

Finally, several of the people who responded to the survey said that they let incidents of petty theft go on because they were afraid they would not be able to find a new assistant. Please, don't remain in an abusive situation. Call your Department of Vocational Rehabilitation Counselor or the Disability Resource Center at the school you attend.

WHO'S IN CHARGE

This model is only as helpful as the spirit with which it is implemented. Being an effective supervisor of employees means balancing between being a dictator ("I'm the BOSS!") and being wishy-washy (Well, um, would it be okay if we worked on the routine now, if it's okay with you?"). Sometimes people find it hard to get used to the idea of being in charge. Keep in mind that you are the employer of your personal PCAs. This is important to remember, because if something goes wrong, or you are not happy with the way things are being done, it is up to YOU to fix it or change it. You are ultimately responsible for your own routine. If your employee is not working out to your satisfaction, then try more specific feedback, an honest description of your feelings of dissatisfaction. If you are still dissatisfied, let the PCA go. Don't forget, however, that you will need to hire another assistant. This is when a good backup system is especially useful.

Of course, being in charge does not mean forgetting that your PCA is a person, too, not just an employee. Having respect for your assistant can do a lot more for your relationship than yelling (or passive acceptance). Treat your employee as you would like to be treated - with respect.

PAYING YOUR EMPLOYEE

There are two basic methods for paying assistants. You can receive funds from another source (i.e., Social Services, KY PCAP, Medicaid, Veterans Administration), or you can pay for your assistant out of your pocket. Programs to fund assistant care vary widely from state-to-state, and in some states, there are no programs at all. Most programs usually require that you meet a minimum income standard, which is often very low.

Whether you pay for your assistant or you receive funds, someone must assume the responsibilities of employer. In most cases, if you pay your own assistant, you are the employer. However, in some states, even if you receive funds from another source, legally you may be considered the employer.

The Federal Government uses the Common Law Test to determine who is the employer. This test is based on determining the primary person responsible for controlling and directing the assistant's performance. To determine who is the employer, ask yourself:

- A. Who hires my assistants?
- B. Who fires my assistants?
- C. Who trains my assistants?
- D. Who supervises my assistants?
- E. Who determines when my assistants work?
- F. Who determines when, how, and how much my assistant will be paid?
- G. Who provides any tools, materials, or supplies that my assistant uses when working?
- H. Who determines where and how my assistants work?
- I. Who determines what tasks my assistant will perform?

If you answered "me" to all of these nine questions, and you pay your own assistants, then you are the employer. This means you must meet the employer responsibilities outlined in this chapter. If you answered "me" to a majority of the questions and you receive funds from another source, you need to determine who (you or the funding source) is responsible for meeting employer responsibilities. Please note that recent court cases have suggested that whoever pays the employee is the employer. Check your local IRS for a ruling. As a Department of Vocational Rehabilitation consumer paying for personal assistance services, you are the employer.

Because many states have different employment regulations and assistant care programs, paying assistants can be very confusing. This section attempts to minimize confusion by outlining your basic responsibilities as an employer. Whenever possible, we have provided information on whom to call to get the answers you need. Kentucky has an assistant care program. For information, call the Personal Care Assistant Program Coordinator in your area. Call the Center for Accessible Living in Louisville, Kentucky if you need information how to contact the coordinator. If you are a veteran, call your nearest chapter of Paralyzed Veterans of America. They will advise you on veterans' benefits for paying personal care assistants.

PAYING YOUR OWN ATTENDANTS

RECORD KEEPING

The following information applies to any employers, no matter what sources used, to pay their assistants: No matter how you pay your employee, it is important to keep employment records. In addition to your performance checklists, you will need a record of the hours your PCA worked and how much he or she has been paid. This may seem unnecessary if you receive funds, but if any questions arise concerning who worked when, these records can really come in handy. Shown on the next page is the time record used by the Department of Vocational Rehabilitation.

You will also send a copy of the tax worksheet along with each timesheet you submit. As an employer, your responsibilities include:

A. Minimum Wage

Personal care assistants are considered domestic service workers and are covered by the minimum wage guidelines of federal and state law. Thus, attendants must be paid at least federal minimum wages (currently \$5.15/hour).

B. Social Security Tax (FICA)

If you expect to pay your attendant \$1000 or more in any quarter (three months), you must pay Social Security tax. The tax rate for 2001 is 12.40%. The tax rate for Medicare taxes is 2.9%, which you must also pay. You need to pay half and deduct half from the attendant's wages for each of these taxes. This means that each of you pay 7.65%. The Social Security tax and Medicare tax must be sent to the IRS quarterly or annually. The tax rate changes annually, so contact your Social Security office to get the most recent rate. **(Complete information on FICA and Federal taxes can be found in Publication 926 from the IRS. It is your responsibility to be current with the information in this publication.)** All IRS forms and publications can be found on the internet at <http://www.irs.ustreas.gov>

C. Federal Unemployment Tax (FUTA)

This tax must be paid if you pay wages of \$1,000 or more in any calendar quarter. In 2003, your FUTA tax requirement is .008 of gross wage.

D. Federal Income Tax

If your attendant asks you to withhold income tax you must report the amount withheld. If your attendant does not wish for you to withhold income taxes, **we recommend that you ask for this request in writing and keep it with your files.**

E. Kentucky State Tax

Kentucky State Income tax: Contact Kentucky Revenue Cabinet and request the booklet entitled “Withholding Kentucky Income Tax”. This will explain all of your responsibilities regarding your Kentucky Income Tax and will provide the required forms and tables.

F. Kentucky Unemployment Insurance

All employers must get an unemployment insurance employee number and pay quarterly premiums. Call the Department for Employment Services, Unemployment Insurance. They can also be reached on the internet at <http://www.des.state.ky.us/agencies/wforce/des/ui/tax/emguide/intro001.ltm> All forms and instructions are available here.

Note: You may be exempt from some taxes (Social Security for example) in some cases if your spouse, child under 21 or your parents are providing your PCA services. Check with each agency for your responsibilities.

These responsibilities require:

At Start-Up

- Apply for Federal Employer Identification number using IRS form SS-4
- Apply for Kentucky Tax Registration Application for withholding, corporation, coal, sales and use taxes registration number using form 10A100.
- Apply for Kentucky Division of Unemployment Insurance number using form UI-1.

At Each Hire

- Have each new employee you hire fill out form W-4 reporting employee's withholding in regards to federal income taxes.
- Have each new employee you hire fill out state form K-4 reporting employee's withholding in regards to state income taxes
- Determine what city and county taxes the new employee might be responsible for.

Quarterly

- Complete IRS Form 941, Employer Quarterly Tax Return on which you report all federal income taxes, social security and medicare tax paid. Based on this you send to the IRS all of the taxes due for the quarter and file the form
- Complete and file form K-1, Kentucky Employers Return as income tax withheld. Send in taxes due to Revenue Cabinet.
- Complete and file form UI-35, Employers Quarterly unemployment wages and tax substitute report. Then send in amount of unemployment tax due.

Annually

- Send IRS Form W-2 to each employee employed during the year by January 31st for previous year. This lists wages paid to and taxes deducted from this employee.
- Send IRS form W-3 to the Social Security Administration by February 28th for the previous year. Along with this form goes a copy of the W-2's you sent to each employee.
- Complete and file IRS form 940, Employer's Annual Federal Unemployment Tax return.
- File IRS Form 941 as per each quarter.
- Send KY Form K-2 to each employee by January 31st for previous year. This is Kentucky's version of IRS form W-2.
- File KY Form K-3 with Revenue Cabinet by January 31st for previous year.
- Send copies of all K-2's to Revenue Cabinet with transmitter report (form 42A806).
- Complete all applicable local and city tax return forms.

TAX WORKSHEET

Attendant's Name: Curtis Black

Week(s) Beginning On: July 01, 2003 Week(s) Ending On: July 07, 2003

Date Time Sheet Was Mailed: _____

\$8.50 per hour X 40 Hours of Attendant Care = \$340.00 Gross Pay

Weekly Deductions From Employee

<u>Single</u>	Filing Status	<u>1</u>	# of Exemptions
<u>\$21.08</u>	(6.20%)		FICA (Social Security)
<u>\$4.93</u>	(1.45%)		Medicare Tax
<u>\$13.00</u>			Federal Income Tax
<u>\$9.34</u>			State Income Tax
<u>\$3.40</u>	(1 %)		City & County Tax
<u>\$1.70</u>	(.5 %)		School Tax
<u>\$53.45</u>			Total Deducted From Employee

(Gross Pay - Total Deductions) = \$286.55 Net Pay

VR MATCH

<u>\$21.08</u>	(6.20%)	FICA (Social Security)
<u>\$ 4.93</u>	(1.45%)	Medicare Tax
<u>\$ 2.72</u>	(.8%)	Federal Unemployment Tax
<u>\$ 9.18</u>	(2.7%)	State Unemployment Tax
<u>\$37.91</u>		Total Amount Matched by Self / VR

(Gross Pay + Match) = Total Amount of DVR Check \$ 377.91

Date Attendant Was Paid July 12, 2003 Check # 382

TAX WORKSHEET

Attendant's Name: _____

Week(s) Beginning On: _____ Week(s) Ending On: _____

Date Time Sheet Was Mailed: _____

\$ _____ per hour X _____ Hours of Attendant Care = \$ _____ **Gross Pay**

Weekly Deductions From Employee

_____ Filing Status _____ # of Exemptions

_____ (6.20%)	FICA (Social Security)
_____ (1.45%)	Medicare Tax
_____	Federal Income Tax
_____	State Income Tax
_____ (%)	City & County Tax
_____ (%)	School Tax
_____	Total Deducted From Employee

(Gross Pay – Total Deductions) = \$ _____ *Net Pay*

VR MATCH

_____ (6.20%)	FICA (Social Security)
_____ (1.45%)	Medicare Tax
_____ (.8%)	Federal Unemployment Tax
_____ (2.7%)	State Unemployment Tax
_____	Total Amount Matched by Self / VR

(Gross Pay + Match) = Total Amount of DVR Check \$ _____

Date Attendant Was Paid _____ Check # _____

Employee Time Record

Employee's Name _____ Week of _____

Current Mailing Address _____

(check will be mailed to this address)

Social Security # _____

Day	Time In	Time Out	Total	Time In	Time Out	Total	Time In	Time Out	Total	Daily Total
Monday										
Tuesday										
Wednesday										
Thursday										
Friday										
Saturday										
Sunday										
Total Hours Per Column										WEEKLY TOTAL

I hereby certify that the hours indicated above are correct and in accordance with DVR requirements to the best of my knowledge.

I hereby certify that the hours indicated above are correct and in accordance with DVR requirements to the best of my knowledge.

Employer Signature

Employee (Printed Name)

Employee Signature

RECEIVING FUNDS FROM ANOTHER SOURCE TO PAY ATTENDANTS

In order to protect you and your assistant, it is critical that you understand the policies, procedures, and limitations of your funding source. The following is a list of questions that you should ask before receiving funding:

- A. Who is eligible to receive funding?
- B. Where and how do I apply?
- C. How much money can I receive?
- D. Who is responsible for hiring, training, and supervising my assistant?
- E. When I hire an assistant, what information do I need to provide?
- F. What information does the assistant need to provide?
- G. How much and how often is my assistant paid?
- H. How is the money dispersed? Do I receive the check? Does it go directly to my assistant?
- I. What kinds of tasks are my assistants allowed to perform? (Some sources do have limitations.)
- J. If I or my assistant is injured on the job, who assumes liability? Do I need liability insurance? (See section on liability.)
- K. Do I have to pay taxes, social security, unemployment, workers compensation, etc., to receive funds? If so, when?
- L. Is my assistant required to declare the income on federal/state taxes?
- M. What records do I need to keep?

I. LIABILITY

When employing PCA's, liability is a critical factor. What would happen if your employee is injured on the job? If you are receiving funds, make sure that the funding source explains procedures for you and your assistant in the event he/she is injured.

If your funding source does not cover liability, as is the case with the Kentucky Department of Vocational Rehabilitation, or you are paying your own PCA, you must protect yourself. First, call your insurance agent, and inquire whether your homeowners' or renters' insurance covers property damage or personal injury incurred by an employee (your PCA). If not, you need to improve your coverage.

One alternative to higher insurance premiums may be Workers' Compensation. Workers' Compensation is insurance paid by employers that provides medical care to employees injured on the job. The program varies from state-to-state and is administered by the state Workers' Compensation Board. In most states, you pay one fee annually for each attendant. This does not mean that you have to pay every time you hire a new attendant. You only pay for the number of attendants you use at any given time.

It may turn out that Workers' Compensation is cheaper than upgrading your insurance. To find out, simply contact your local Workers' Compensation office. The phone number for Kentucky residents is 502-595-4850.

KEY CONTACTS

The following numbers may be useful for information and assistance:

**Department of Vocational Rehabilitation
Central Office**

**1-800-372-7172
Voice / TDD**

**Charles W. Puckett,
DVR Personal Care Assistant Program**

**(502) 595-3423
CharlesW.Puckett@mail.state.ky.us**

**Center for Accessible Living
Louisville, KY Location**

**(502) 589-6620
Voice
(502) 589-3980
TTD
www.calky.org**

**Kentucky State Tax
Frankfort**

**(502) 564-4580
www.revenue.state.ky.us**

Kentucky Unemployment Insurance Division

**(502) 564-6835
www.desky.org**

24 – Hour Social Security Administration

**1-800-772-1213
www.ssa.gov**

IRS

**1-800-829-1040
www.irs.gov**

PCAP COORDINATORS/COUNTIES SERVED

- Boone, Campbell, Kenton, Pendelton, Grant, Owen, Gallatin, Carroll

The Center for Independent Living Options
3031 Dixie Highway, Suite 103
Edgewood, KY 41017
Gloria Feeder
(606) 341-4346 voice
(800) 914-4647 toll free

- Bath, Boyd, Bourbon, Bracken, Carter, Clark, Elliot, Estill, Fleming, Franklin, Greenup, Harrison, Lawrence, Lewis, Madison, Mason, Menifee, Montgomery, Morgan, Nicholas, Powell, Robertson, Rowan, Scott

The Center for Independent Living Options
3031 Dixie Highway, Suite 103
Edgewood, KY 41017
Gloria Feeder
(606) 341-4346 voice
(800) 914-4647 toll free

-Anderson, Boyle, Breckinridge, Bullitt, Casey, Fayette, Garrard, Grayson, Hardin, Jessamine, Larue, Lincoln, Marion, Meade, Mercer, Nelson, Spencer, Washington, Woodford

Caritas Community Health Services, Inc.
711 McDowell Blvd.
Bardstown, KY 40004
Wendy Newsome
(502) 349-5500 voice
(800) 633-9844 toll free
(502) 349-5533 fax

-Davies, Hancock, Henderson, McLean, Ohio, Union, Webster

River Valley Behavioral Health
PO Box 1637
Owensboro, KY 42302
Anne Larimore
(270) 689-6596 direct to Anne Larimore
(270) 689-6500 switchboard
(270) 689-6677 fax
annelarimore@rvbh.com

-Jefferson, Henry, Oldham, Shelby, Trimble, Bullitt, Spencer

Center for Accessible Living
981 S. 3rd Street, Suite 102
Louisville, KY 40203
Angela Reschar
(502) 589-6620 voice
(502) 589-3980 tty/fax
www.calky.org

-Breathitt, Floyd, Johnson, Knott, Lee, Leslie, Letcher, MaGoffin, Martin, Owsley, Perry, Pike, Wolfe

Center for Accessible Living
PCAP c/o Big Sandy
100 Resource Drive
Prestonburg, KY 41653
Patrick Johannesen
(800) 737-2723 toll free
(606) 886-2374 voice
greywolf@kih.net

-Adair, Bell, Casey, Clay, Clinton, Cumberland, Green, Harlan, Jackson, Knox, Laurel, McCreary, Pulaski, Rockcastle, Russell, Taylor, Wayne, Whitley

Center for Accessible Living
398 Collins Lane
Corbin, KY 40701
Patrick Johannesen
(888) 554-0429 toll free
(606) 526-9934 voice
(606) 526-9935 fax
(606) 524-3143 mobile
greywolf@kih.net

-Ballard, Caldwell, Calloway, Carlisle, Christian, Crittenden, Fulton, Graves, Hickman, Hopkins, Livingston, Lyon, Marshall, Muhlenberg, McCracken, Todd, Trigg

Center for Accessible Living
1304-U Chestnut
Dixieland Shopping Center
Murray, KY 42071
Jeanne Gallimore: Jgallimore@calky.org
Johnna Canter: Jcanter@calky.org
Donald Priddy: Dpriddy@calky.org
(888) 261-6194 toll free
(270) 753-7676 voice
(270) 753-7719 tty/fax
www.calky.org

-Allen, Barren, Butler, Edmondson, Hart, Logan, Metcalfe, Monroe, Warren

Best Center for Independent Living, Inc.
624 A Eastwood Avenue
Bowling Green, KY 42103
Joe Ragnier
(270) 796-5992 voice
bestjoe@bellsouth.net

Appendix A

At Start Up

Form **SS-4**

(Rev. December 2001)

Department of the Treasury
Internal Revenue Service**Application for Employer Identification Number**

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

▶ See separate instructions for each line. ▶ Keep a copy for your records.

EIN

OMB No. 1545-0003

Type or print clearly.

1	Legal name of entity (or individual) for whom the EIN is being requested
2	Trade name of business (if different from name on line 1) Executor, trustee, "care of" name
4a	Mailing address (room, apt., suite no. and street, or P.O. box, street, and city, state, and ZIP code) Do not include a P.O. box.
4b	City, state, and ZIP code
6	County and state where principal business is located
7a	Name of principal officer, general partner, grantor, owner, or trustor
7b	SSN, ITIN, or EIN

8a	Type of entity (check only one box)	<input type="checkbox"/> Estate (SSN of decedent)	
<input type="checkbox"/> Sole proprietor (SSN)		<input type="checkbox"/> Plan administrator (SSN)	
<input type="checkbox"/> Partnership		<input type="checkbox"/> Trust (SSN of grantor)	
<input type="checkbox"/> Corporation (enter form number to be filed) ▶		<input type="checkbox"/> National Guard	<input type="checkbox"/> State/local government
<input type="checkbox"/> Personal service corp.		<input type="checkbox"/> Farmers' cooperative	<input type="checkbox"/> Federal government/military
<input type="checkbox"/> Church or church-controlled organization		<input type="checkbox"/> REMIC	<input type="checkbox"/> Indian tribal governments/enterprises
<input type="checkbox"/> Other nonprofit organization (specify) ▶		Group Exemption Number (GEN) ▶	
<input type="checkbox"/> Other (specify) ▶			

8b	If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country
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9	Reason for applying (check only one box)	<input type="checkbox"/> Banking purpose (specify purpose) ▶	
<input type="checkbox"/> Started new business (specify type) ▶		<input type="checkbox"/> Changed type of organization (specify new type) ▶	
		<input type="checkbox"/> Purchased going business	
<input type="checkbox"/> Hired employees (Check the box and see line 12.)		<input type="checkbox"/> Created a trust (specify type) ▶	
<input type="checkbox"/> Compliance with IRS withholding regulations		<input type="checkbox"/> Created a pension plan (specify type) ▶	
<input type="checkbox"/> Other (specify) ▶			

10	Date business started or acquired (month, day, year)	11	Closing month of accounting year
----	--	----	----------------------------------

12	First date wages or annuities were paid or will be paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (month, day, year) ▶
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13	Highest number of employees expected in the next 12 months. Note: If the applicant does not expect to have any employees during the period, enter "-0-." ▶	Agricultural	Household	Other
----	---	--------------	-----------	-------

14	Check one box that best describes the principal activity of your business.	<input type="checkbox"/> Health care & social assistance	<input type="checkbox"/> Wholesale-agent/broker		
<input type="checkbox"/> Construction	<input type="checkbox"/> Rental & leasing	<input type="checkbox"/> Transportation & warehousing	<input type="checkbox"/> Accommodation & food service	<input type="checkbox"/> Wholesale-other	<input type="checkbox"/> Retail
<input type="checkbox"/> Real estate	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Finance & insurance	<input type="checkbox"/> Other (specify)		

15	Indicate principal line of merchandise sold; specific construction work done; products produced; or services provided.
----	--

16a	Has the applicant ever applied for an employer identification number for this or any other business? <input type="checkbox"/> Yes <input type="checkbox"/> No
Note: If "Yes," please complete lines 16b and 16c.	

16b	If you checked "Yes" on line 16a, give applicant's legal name and trade name shown on prior application if different from line 1 or 2 above.
Legal name ▶	Trade name ▶

16c	Approximate date when, and city and state where, the application was filed. Enter previous employer identification number if known.	
Approximate date when filed (mo., day, year)	City and state where filed	Previous EIN

Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name	Designee's telephone number (include area code) ()
	Address and ZIP code	Designee's fax number (include area code) ()

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		
Name and title (type or print clearly) ▶		Applicant's telephone number (include area code) ()
Signature ▶		Applicant's fax number (include area code) ()
Date ▶		

Instructions for Form SS-4



Department of the Treasury
Internal Revenue Service

(Rev. December 2001)

Application for Employer Identification Number

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Use these instructions to complete **Form SS-4**, Application for Employer Identification Number. Also see **Do I Need an EIN?** on page 2 of Form SS-4.

Purpose of Form

Use Form SS-4 to apply for an employer identification number (EIN). An EIN is a nine-digit number (for example, 12-3456789) assigned to sole proprietors, corporations, partnerships, estates, trusts, and other entities for tax filing and reporting purposes. The information you provide on this form will establish your business tax account.



*An EIN is for use in connection with your business activities only. Do **not** use your EIN in place of your social security number (SSN).*

File only one Form SS-4. Generally, a sole proprietor should file only one Form SS-4 and needs only one EIN, regardless of the number of businesses operated as a sole proprietorship or trade names under which a business operates. However, if the proprietorship incorporates or enters into a partnership, a new EIN is required. Also, each corporation in an affiliated group must have its own EIN.

EIN applied for, but not received. If you do not have an EIN by the time a **return** is due, write "Applied For" and the date you applied in the space shown for the number. **Do not** show your social security number (SSN) as an EIN on returns.

If you do not have an EIN by the time a **tax deposit** is due, send your payment to the Internal Revenue Service Center for your filing area as shown in the instructions for the form that you are filing. Make your check or money order payable to the "**United States Treasury**" and show your name (as shown on Form SS-4), address, type of tax, period covered, and date you applied for an EIN.

Related Forms and Publications

The following **forms** and **instructions** may be useful to filers of Form SS-4:

- **Form 990-T**, Exempt Organization Business Income Tax Return
- **Instructions for Form 990-T**
- **Schedule C (Form 1040)**, Profit or Loss From Business
- **Schedule F (Form 1040)**, Profit or Loss From Farming
- **Instructions for Form 1041 and Schedules A, B, D, G, I, J, and K-1**, U.S. Income Tax Return for Estates and Trusts

- **Form 1042**, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
- **Instructions for Form 1065**, U.S. Return of Partnership Income
- **Instructions for Form 1066**, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
- **Instructions for Forms 1120 and 1120-A**
- **Form 2553**, Election by a Small Business Corporation
- **Form 2848**, Power of Attorney and Declaration of Representative
- **Form 8821**, Tax Information Authorization
- **Form 8832**, Entity Classification Election

For more **information** about filing Form SS-4 and related issues, see:

- **Circular A**, Agricultural Employer's Tax Guide (Pub. 51)
- **Circular E**, Employer's Tax Guide (Pub. 15)
- **Pub. 538**, Accounting Periods and Methods
- **Pub. 542**, Corporations
- **Pub. 557**, Exempt Status for Your Organization
- **Pub. 583**, Starting a Business and Keeping Records
- **Pub. 966**, EFTPS: Now a Full Range of Electronic Choices to Pay All Your Federal Taxes
- **Pub. 1635**, Understanding Your EIN
- **Package 1023**, Application for Recognition of Exemption
- **Package 1024**, Application for Recognition of Exemption Under Section 501(a)

How To Get Forms and Publications

Phone. You can order forms, instructions, and publications by phone 24 hours a day, 7 days a week. Just call 1-800-TAX-FORM (1-800-829-3676). You should receive your order or notification of its status within 10 workdays.

Personal computer. With your personal computer and modem, you can get the forms and information you need using the IRS Web Site at **www.irs.gov** or File Transfer Protocol at **ftp.irs.gov**.

CD-ROM. For small businesses, return preparers, or others who may frequently need tax forms or publications, a CD-ROM containing over 2,000 tax products (including many prior year forms) can be purchased from the National Technical Information Service (NTIS).

To order **Pub. 1796**, Federal Tax Products on CD-ROM, call **1-877-CDFORMS** (1-877-233-6767) toll free or connect to **www.irs.gov/cdorders**.

Tax Help for Your Business

IRS-sponsored Small Business Workshops provide information about your Federal and state tax obligations. For information about workshops in your area, call 1-800-829-1040 and ask for your Taxpayer Education Coordinator.

How To Apply

You can apply for an EIN by telephone, fax, or mail depending on how soon you need to use the EIN.

Application by Tele-TIN. Under the Tele-TIN program, you can receive your EIN by telephone and use it immediately to file a return or make a payment. To receive an EIN by telephone, IRS suggests that you complete Form SS-4 so that you will have all relevant information available. Then call the Tele-TIN number at 1-866-816-2065. (International applicants must call 215-516-6999.) Tele-TIN hours of operation are 7:30 a.m. to 5:30 p.m. The person making the call must be authorized to sign the form or be an authorized designee. See **Signature** and **Third Party Designee** on page 6. Also see the **TIP** below.

An IRS representative will use the information from the Form SS-4 to establish your account and assign you an EIN. Write the number you are given on the upper right corner of the form and sign and date it. Keep this copy for your records.

If requested by an IRS representative, mail or fax (facsimile) the signed Form SS-4 (including any Third Party Designee authorization) **within 24 hours** to the Tele-TIN Unit at the service center address provided by the IRS representative.



*Taxpayer representatives can use Tele-TIN to apply for an EIN on behalf of their client and request that the EIN be faxed to their **client** on the same day. (**Note:** By utilizing this procedure, you are authorizing the IRS to fax the EIN without a cover sheet.)*

Application by Fax-TIN. Under the Fax-TIN program, you can receive your EIN by fax within 4 business days. Complete and fax Form SS-4 to the IRS using the Fax-TIN number listed below for your state. A long-distance charge to callers outside of the local calling area will apply. Fax-TIN numbers can only be used to apply for an EIN. **The numbers may change without notice.** Fax-TIN is available 24 hours a day, 7 days a week.

Be sure to provide your fax number so that IRS can fax the EIN back to you. (**Note:** By utilizing this procedure, you are authorizing the IRS to fax the EIN without a cover sheet.)

Do not call Tele-TIN for the same entity because duplicate EINs may be issued. See **Third Party Designee** on page 6.

Application by mail. Complete Form SS-4 at least 4 to 5 weeks before you will need an EIN. Sign and date the application and mail it to the service center address for your state. You will receive your EIN in the mail in approximately 4 weeks. See also **Third Party Designee** on page 6.

Call 1-800-829-1040 to verify a number or to ask about the status of an application by mail.

If your principal business, office or agency, or legal residence in the case of an individual, is located in:	Call the Tele-TIN or Fax-TIN number shown or file with the "Internal Revenue Service Center" at:
Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	Attn: EIN Operation Holtsville, NY 00501 Tele-TIN 866-816-2065 Fax-TIN 631-447-8960
Illinois, Indiana, Kentucky, Michigan	Attn: EIN Operation Cincinnati, OH 45999 Tele-TIN 866-816-2065 Fax-TIN 859-669-5760
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, Puerto Rico, South Dakota, Tennessee, Texas, Utah, Washington, Wisconsin, Wyoming	Attn: EIN Operation Philadelphia, PA 19255 Tele-TIN 866-816-2065 Fax-TIN 215-516-3990
If you have no legal residence, principal place of business, or principal office or agency in any state:	Attn: EIN Operation Philadelphia, PA 19255 Tele-TIN 215-516-6999 Fax-TIN 215-516-3990

Specific Instructions

Print or type all entries on Form SS-4. Follow the instructions for each line to expedite processing and to avoid unnecessary IRS requests for additional information. Enter "N/A" (nonapplicable) on the lines that do not apply.

Line 1—Legal name of entity (or individual) for whom the EIN is being requested. Enter the legal name of the entity (or individual) applying for the EIN exactly as it appears on the social security card, charter, or other applicable legal document.

Individuals. Enter your first name, middle initial, and last name. If you are a sole proprietor, enter your individual name, not your business name. Enter your business name on line 2. Do not use abbreviations or nicknames on line 1.

Trusts. Enter the name of the trust.

Estate of a decedent. Enter the name of the estate.

Partnerships. Enter the legal name of the partnership as it appears in the partnership agreement.

KENTUCKY TAX REGISTRATION APPLICATION**FOR WITHHOLDING, CORPORATION,
SALES AND USE TAXES, AND MOTOR VEHICLE TIRE FEE****DO NOT USE THIS SPACE**

► **IMPORTANT:** File only one application. Print or type answers to questions. For assistance, call the Revenue Cabinet at (502) 564-3306. For additional information concerning other business license and permit requirements, call Business Information Clearinghouse at 1-800-626-2250 (In KY) or (502) 564-4252 (Outside KY).

FED

ST

SECTION A**GENERAL INFORMATION** (Sections A, E and F Must be Completed)**OWNERSHIP INFORMATION** (Must be completed by all applicants.) Check Applicable Box(es)

1. Ownership Type

Check which applies to General Partnership, Limited Partnership, LLP or LLC:

- ☒ Individual
☐ Corporation
☐ S Corporation
☐ Federal Government
☐ Other Government
☐ Association
☐ Nonprofit
☐ Limited Partnership

- ☐ Taxed as Partnership
☐ Taxed as Corporation
☐ Taxed as S Corporation
☐ Disregarded Entity (LLC only)
☐ Member(s) Taxed As

2. Check the tax(es) for which registration is applied:

- ☒ Employer's Kentucky Withholding (Complete Sections A, B, E and F)
☐ Sales and Use or ☐ Consumers Use (Complete Sections A, C, E and F)
☐ Corporation Income and/or ☐ Corporation License (Complete Sections A, D, E and F)

DEPARTMENTAL

3. Check the reason(s) for filing this application:

- ☐ A. New Business
☐ B. Opened New Location of Current Business
☐ C. Change in Ownership
☐ D. Resumption of Business—Date ____/____/____
☐ E. Voluntarily Registering to Collect Kentucky Use Tax
☒ F. Other (specify) **Domestic Service**

4. Previous Owner's Acct. Nos.

WH Sales

Corp. Inc. Other

Your Current Acct. Nos.

WH Sales

Corp. Inc. Other

5. Complete business name and Kentucky location; if none, principal location address. For any additional location(s), use the separate schedule listing the legal business name, address and NAICS code.

Legal Business Name

Street Address or Route No.

City State ZIP Code

County Telephone (Include Area Code)

6. Federal Employer Identification Number

____ Applied For ____

7. Kentucky Unemployment Insurance Number (For information call (502) 564-2272)

____ Applied For ____

8. Accounting period ☒ Calendar ☐ Fiscal **12 / 31**

(Enter date accounting period ends) Mo. Day

9. NAICS Code (see instructions)

--	--	--	--	--	--

Give a brief description of your nature of business in Kentucky.

SECTION BComplete if applying for an **Employer's Withholding Account Number**

1. Total number of persons expected to be employed yearly in Kentucky

2. If you have more than one business location, do you wish to file a consolidated return for all locations or a separate return for each location?

☐ Separate ☐ Consolidated

3. Date wages first paid to employees in Kentucky

____ Mo. ____ Day ____ Yr.

4. Estimated quarterly withholding

\$ _____

5. Is a payroll service used?

☐ Yes ☒ No

6. Mailing address for withholding returns

Mail to (If business location address is different, or multiple locations exist, attach listing.)

Street Address or Post Office Box or Route Number

City State ZIP Code

County Telephone (Include Area Code)

SECTION CComplete if applying for a **Sales and Use Tax Permit** or a **Consumer Registration Number**

1. Give the date that sales or purchases of tangible personal property began or will begin in Kentucky.

____ Mo. ____ Day ____ Yr.

2. Check accounting method to be used in reporting total receipts.

☐ Cash ☐ Accrual

3. If you have more than one business location, do you wish to file a consolidated return for all locations or a separate return for each location?

☐ Separate ☐ Consolidated

4. Do you make retail sales of new tires for motor vehicles within Kentucky?

☐ Yes ☐ No

5. If this business was acquired, were business assets purchased?

☐ Yes ☐ No

6. Estimated Gross Monthly Sales \$ _____

7. Mailing address for sales and use tax returns

Mail to (If business location address is different, or multiple locations exist, attach listing.)

Street Address or Post Office Box or Route Number

City State ZIP Code

County Telephone (Include Area Code)

► For additional information, check here if you require registration for:

☐ Coal Severance Tax ☐ Cigarette Tax
☐ Minerals or Natural Gas Severance Tax ☐ Motor Fuels Tax ☐ Other _____

FOR OFFICE USE ONLY			
CORP	SU	SU	WH

SECTION D	To be completed by all corporations
<p>1. Date of incorporation _____ / _____ / _____ Mo. Year</p> <p>2. State of incorporation _____</p> <p>3. If not incorporated in Kentucky, date of qualification to do business in Kentucky with the Secretary of State _____ / _____ / _____ Mo. Year</p> <p>4. Is the corporation a member of an affiliated corporate group? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please state the name and address of the corporation which files federal Form 1120, U.S. Corporation Income Tax Return, for the affiliated group. Legal corporate name _____ DBA name (if any) _____ FEIN _____ Start Date _____ / _____ / _____ Mo. Day Yr. </p>	<p>5. Mailing address for corporation income and license tax returns</p> <p>Mail to _____</p> <p>Street Address or Post Office Box or Route Number _____</p> <p>City _____ State _____ ZIP Code _____</p> <p>County _____ Telephone (Include Area Code) _____</p> <p>6. Does the corporation have separate divisions which operate under the corporate authority? (If yes, attach a separate listing.) <input type="checkbox"/> Yes <input type="checkbox"/> No </p> <p>7. Does the corporation have interest in any partnership conducting business in Kentucky? (attach separate listing) <input type="checkbox"/> Yes <input type="checkbox"/> No </p> <p>8. If yes, does the business have property or payroll in Kentucky, other than the partnership property or payroll? <input type="checkbox"/> Yes <input type="checkbox"/> No </p>

SECTION E	To be completed by all applicants
<p>Does the business:</p> <p>1. Own or lease any real or tangible property in Kentucky? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>2. Own or lease any real or tangible property outside Kentucky? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>3. Have any employees that work in Kentucky? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>4. Have any employees that work outside Kentucky? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>5. Purchase tangible personal property from sources outside Kentucky? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>6. Sell tangible personal property in Kentucky? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, what products do you sell? _____</p> <p>7. Engage in any services in Kentucky? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, what services do you provide? _____</p>

SECTION F	Print or type owner(s), member(s), partner(s) or corporate officer(s) name(s) or business name, title, residence address and Social Security or federal employer identification number(s). <i>(Use attachments if necessary.)</i>		
Name (Last, First, Middle or Business)	Title	Residence Address	Soc. Sec. No. or FEIN

CONTACT PERSON	
Name _____ Title _____	(_____) _____ - _____ , _____ Telephone Number (Include Area Code and Extension)
E-Mail Address _____	Fax (_____) _____ - _____
<p>➤ If you are applying for a withholding account and/or a sales and use tax permit, would you like to receive a packet to register for Electronic Funds Transfer (EFT)? <input type="checkbox"/> Yes <input type="checkbox"/> No For additional information, call (502) 564-6020.</p> <p>➤ IMPORTANT: APPLICATION MUST BE SIGNED BELOW. The statements contained in this application and any accompanying schedules are hereby certified to be correct to the best knowledge and belief of the undersigned who is duly authorized to sign this application. Signature of owner, controlling partner(s) or controlling member(s) is required. If a corporation, an officer must sign.</p>	
Signed: _____	Signed: _____
Title: _____ Date: _____	Title: _____ Date: _____

➤ A \$10 license fee is assessed for **each** new or additional location with a sales and use tax permit, or locations incurring an ownership change. This fee will be billed if not included with this application.

➤ **Mail completed application to:**
 Kentucky Revenue Cabinet, P.O. Box 299
 Frankfort, Kentucky 40602-0299

NO ACTION WILL BE TAKEN AND
THE FORM RETURNED IF NOT
PROPERLY COMPLETED AND
SIGNED.

APPLICATION FOR UNEMPLOYMENT INSURANCE

PART I - IDENTIFICATION AND TYPE OF EMPLOYMENT

EMPLOYER RESERVE ACCOUNT

1. Name & Mailing Address:

UI-1 (R. 06/91)

(To be completed by all employers)

5. Check type of employment and complete remainder
of form as indicated.

_____ Acquired all or part of an existing business - Parts II and VI

_____ New Business Employer - Parts II and III

_____ Domestic Employer - Parts II and IV

_____ Agricultural Employer - Parts II and III

_____ New 501(c)(3) Non-Profit Employer - Part I Only*

_____ Governmental Entity - Part I Only*

_____ Former Employer - Part I Only*

Enter Date Employment Resumed: _____

* Form UI-1S will be sent to you upon return of this form.

2. Telephone # (_____) _____

Fax # (_____) _____

3. Federal Employer ID _____

4. If you have previously been assigned an Unemployment Insurance Number, enter it here: _____

PART II - GENERAL INFORMATION

6. Describe MAJOR Business Activity IN KENTUCKY (BE SPECIFIC)

(a) ☐ Retail Trade (Product) _____

(b) ☐ Service (Type) _____

(c) ☐ Construction (Type) _____

(d) ☐ Agricultural (Type) _____

(e) ☐ Ag. Service (Type) _____

(f) ☐ Finance/Insurance/Real Estate (Product) _____

(g) ☐ Transportation/Communication/Utilities (Type) _____

(h) ☐ Wholesale Trade (Product) _____

(i) ☐ Manufacturing (Product) _____

(j) ☐ Domestic _____

(k) ☐ Mining (Product) _____

(l) ☐ Other (Explain) _____

7. Is the establishment primarily engaged in performing services for other units of the company? ☐ YES ☐ NO

If, "YES", indicate the nature of activity of this establishment:

(a) ☐ Central Administrative Office

(b) ☐ Research, development or testing

(c) ☐ Storage (warehouse)

(d) ☐ Other (specify: power plant, etc.) _____

8. Identification of Owner, Partners, (General or Limited), Corporate Officers, etc.

SOCIAL SECURITY NUMBER	FIRST NAME	M.I.	LAST NAME	TITLE	TELEPHONE NO.	RESIDENCE ADDRESS

9. Name, Mailing Address and Telephone Number of person with payroll records (if different from above):

10. Type of Organization: ☐ Sole Proprietorship ☐ Partnership ☐ Corporation* ☐ Other

* Corporations Only - List state in which incorporated and give name and address of process agent in Kentucky: _____

11. Provide the following information for each establishment or location in Kentucky:

Physical Location of Business in Kentucky (Street, City, Zip Code)

County

No. of Workers

☐ Check here if you wish to file a separate wage and tax report for each location.

12. Prior to beginning employment in Kentucky, were you subject in the current or preceding year under the unemployment compensation law of any other state? ☐ YES ☐ NO If "YES", what State: _____

PART III - NEW BUSINESS EMPLOYMENT (Do not include agricultural or domestic employment!) (INCLUDE CORPORATE OFFICERS!)

13. Date on which you first employed a worker in Kentucky (month, day, year): _____

14. Date you first paid wages in Kentucky (month, day, year): _____

15. Have you or do you expect to have a quarterly payroll of at least \$1,500.00? ☐ YES ☐ NO

If "YES" in what month and year did (or will) this first occur? Month _____ Year _____

16. Have you or do you expect to employ at least one worker in 20 different calendar weeks during a calendar year? ☐ YES ☐ NO

If "YES" in what month and year did (or will) the 20th week occur? Month _____ Year _____

Signature: I hereby affirm that I am authorized to sign this report on behalf of the indicated employer, and further affirm that the information provided herein is complete and accurate to the best of my knowledge. I understand that I may be subject to the full penalty of the law for knowingly making a false statement (KRS 341.990).

SIGNATURE

TITLE

DATE

PART IV - DOMESTIC (HOUSEHOLD) EMPLOYMENT17. Date on which you first employed a worker in domestic employment in Kentucky (month, day, year): _____18. Have you or do you expect to have a quarterly domestic (household) payroll of at least \$1,000.00? ☐ YES ☐ NO
If yes, in what month and year did (or Will) this first occur? Month _____ Year _____**PART V - AGRICULTURAL EMPLOYMENT (INCLUDE CORPORATE OFFICERS!)**19. Date on which you first employed a worker in agricultural employment in Kentucky (month, day, year): _____20. Have you or do you expect to have a quarterly agricultural payroll of at least \$20,000.00; or, have you or do you expect to employ at least 10 agricultural workers in 20 different weeks during a calendar year? ☐ YES ☐ NO
If yes, in what month and year did (or will) this first occur? Month _____ Year _____**PART VI - ACQUISITION OF EXISTING BUSINESS** - To be completed by both the transferring and acquiring parties.

21. ENTER DATE OF TRANSFER AND STATUS OF OWNERSHIP PRIOR TO TRANSFER

DATE OF TRANSFER		EMPLOYER NO.	FEDERAL NO.
Names of Owner/s or Officer/s	Phone ()	TYPE OF OWNERSHIP	REASON FOR CHANGE
		Proprietorship <input type="checkbox"/>	Sold..... <input type="checkbox"/> Leased..... <input type="checkbox"/>
		Partnership <input type="checkbox"/>	Lease Reverted..... <input type="checkbox"/> Other (Explain)..... <input type="checkbox"/>
		Corporation <input type="checkbox"/>	
		Other (Explain) <input type="checkbox"/>	
Trade or Business Name & Address			TYPE OF CHANGE
			Transferred in Entirety (ALL KY OPERATIONS)... <input type="checkbox"/>
			(Complete #22 - Both Parties Must Sign)
			Transferred in Part..... <input type="checkbox"/>
			(Complete #22, 23, 24, 25 & 26 - Both Parties Must Sign)

22. ENTER DATA FOR NEW OWNERSHIP

EMPLOYER NO.

FEDERAL NO.

Name, Address & S.S. # of Owner/s or Officer/s	TYPE OF OWNERSHIP	TRADE OR BUSINESS NAME, ADDRESS & ZIP CODE	
	Proprietorship <input type="checkbox"/>		
	Partnership <input type="checkbox"/>		
	Corporation <input type="checkbox"/>		
	Other (Explain) <input type="checkbox"/>		
Location of Business (Street, City, Zip Code)		Phone ()	Principal Activity
			Principal Product

23. ENTER DATA FOR RETAINED PORTION

EMPLOYER NO.

FEDERAL NO.

Name, Address & S.S. # of Owner/s or Officer/s	TYPE OF OWNERSHIP	TRADE OR BUSINESS NAME, ADDRESS & ZIP CODE	
	Proprietorship <input type="checkbox"/>		
	Partnership <input type="checkbox"/>		
	Corporation <input type="checkbox"/>		
	Other (Explain) <input type="checkbox"/>		
Location of Business (Street, City, Zip Code)		Phone ()	Principal Activity
			Principal Product

24. Portion of prior owner/operator's reserve account to be transferred: _____ %

25. Percentage of reserve transferred must be based on payroll or number of employees transferred. Please indicate which basis has been used. _____

26. Predecessor's date of first employment for transferred portion. _____

Signature & Title of Transferor or
Disposing Employer Shown in **Part 1**
(Owner or Officer)Signature & Title of Transferee or
Acquiring Employer Shown in **Part 2**
(Owner or Officer)

Date

Appendix B

At Hire

Form W-4 (2003)

Purpose. Complete Form W-4 so that your employer can withhold the correct Federal income tax from your pay. Because your tax situation may change, you may want to refigure your withholding each year.

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 2003 expires February 16, 2004. See **Pub. 505**, Tax Withholding and Estimated Tax.

Note: You cannot claim exemption from withholding if: (a) your income exceeds \$750 and includes more than \$250 of unearned income (e.g., interest and dividends) and (b) another person can claim you as a dependent on their tax return.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 adjust your withholding allowances based on itemized

deductions, certain credits, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply. **However, you may claim fewer (or zero) allowances.**

Head of household. Generally, you may claim head of household status on your tax return only if you are single and have more than 50% of the cost of keeping up your home for yourself and your dependent(s) or other qualifying individual(s). See line E below.

Tax credits. Take 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. 919**, How Do I Adjust My Tax Withholding? for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using

Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax.

Two earners/two jobs. If you have a working spouse, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. The spouse's allowances usually will be most accurately figured by completing a separate Form W-4 for the highest paying job and zero allowances are claimed on the others.

Nonresident alien. If you are a nonresident alien, see the **Instructions for Form 8233** before completing this Form W-4.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the dollar amount you are having withheld compares to your projected total tax for 2003. See Pub. 919, especially if your earnings exceed \$125,000 (Single) or \$175,000 (Married).

Recent name change? If your name on line 1 differs from that shown on your social security card, call 1-800-772-1213 for a new social security card.

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A	_____
B	Enter "1" if: <ul style="list-style-type: none">• 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 \$1,000 or less.	B	_____
C	Enter "1" for your spouse . But, you may choose to enter "-0-" if 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.)	C	_____
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D	_____
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E	_____
F	Enter "1" if you have at least \$1,500 of child or dependent care expenses for which you plan to claim a credit	F	_____
(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): <ul style="list-style-type: none">• If your total income will be between \$15,000 and \$42,000 (\$20,000 and \$65,000 if married), enter "1" for each eligible child plus 1 additional if you have three to five eligible children or 2 additional if you have six or more eligible children.• If your total income will be between \$42,000 and \$80,000 (\$65,000 and \$115,000 if married), enter "1" if you have one or two eligible children, "2" if you have three eligible children, "3" if you have four eligible children, or "4" if you have five or more eligible children.	G	_____
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. ▶	H	_____
For accuracy, complete all worksheets that apply. <ul style="list-style-type: none">• If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.• If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$35,000, see the Two-Earner/Two-Job Worksheet on page 2 to avoid having too little tax withheld.• If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.			

Cut here and give Form W-4 to your employer. Keep the top part for your records.

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate		OMB No. 1545-0010 2003	
▶ For Privacy Act and Paperwork Reduction Act Notice, see page 2.					
1 Type or print your first name and middle initial		Last name		2 Your social security number	
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.			
City or town, state, and ZIP code		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 new card. ▶ <input type="checkbox"/>			
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)				5	_____
6 Additional amount, if any, you want withheld from each paycheck				6	\$ _____
7 I claim exemption from withholding for 2003, and I certify that I meet both of the following conditions for exemption: <ul style="list-style-type: none">• Last year I had a right to a refund of all Federal income tax withheld because I had no tax liability and• This year I expect a refund of all Federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶				7	_____
Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or I am entitled to claim exempt status.					
Employee's signature (Form is not valid unless you sign it.) ▶					
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional)		10 Employer identification number	

Deductions and Adjustments Worksheet

Note: Use this worksheet **only** if you plan to itemize deductions, claim certain credits, or claim adjustments to income on your 2003 tax return.

- 1 Enter an estimate of your 2003 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 2003, you may have to reduce your itemized deductions if your income is over \$139,500 (\$69,750 if married filing separately). See **Worksheet 3** in Pub. 919 for details.) . . . 1 \$ _____
- 2 Enter: $\left\{ \begin{array}{l} \$7,950 \text{ if married filing jointly or qualifying widow(er)} \\ \$7,000 \text{ if head of household} \\ \$4,750 \text{ if single} \\ \$3,975 \text{ if married filing separately} \end{array} \right\}$ 2 \$ _____
- 3 **Subtract** line 2 from line 1. If line 2 is greater than line 1, enter "-0-" 3 \$ _____
- 4 Enter an estimate of your 2003 adjustments to income, including alimony, deductible IRA contributions, and student loan interest 4 \$ _____
- 5 **Add** lines 3 and 4 and enter the total. Include any amount for credits from **Worksheet 7** in Pub. 919 5 \$ _____
- 6 Enter an estimate of your 2003 nonwage income (such as dividends or interest) 6 \$ _____
- 7 **Subtract** line 6 from line 5. Enter the result, but not less than "-0-" 7 \$ _____
- 8 **Divide** the amount on line 7 by \$3,000 and enter the result here. Drop any fraction 8 _____
- 9 Enter the number from the **Personal Allowances Worksheet**, line H, page 1 9 _____
- 10 **Add** lines 8 and 9 and enter the total here. If you plan to use the **Two-Earner/Two-Job Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 10 _____

Two-Earner/Two-Job Worksheet

Note: Use this worksheet **only** if the instructions under line H on page 1 direct you here.

- 1 Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) 1 _____
- 2 Find the number in **Table 1** below that applies to the **lowest** paying job and enter it here 2 _____
- 3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet 3 _____

Note: If line 1 is **less than** line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4-9 below to calculate the additional withholding amount necessary to avoid a year-end tax bill.

- 4 Enter the number from line 2 of this worksheet 4 _____
- 5 Enter the number from line 1 of this worksheet 5 _____
- 6 **Subtract** line 5 from line 4 6 _____
- 7 Find the amount in **Table 2** below that applies to the **highest** paying job and enter it here 7 \$ _____
- 8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed 8 \$ _____
- 9 Divide line 8 by the number of pay periods remaining in 2003. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2002. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck 9 \$ _____

Table 1: Two-Earner/Two-Job Worksheet

Married Filing Jointly				All Others			
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above
\$0 - \$4,000	0	44,001 - 50,000	8	\$0 - \$6,000	0	75,001 - 100,000	8
4,001 - 9,000	1	50,001 - 60,000	9	6,001 - 11,000	1	100,001 - 110,000	9
9,001 - 15,000	2	60,001 - 70,000	10	11,001 - 18,000	2	110,001 and over	10
15,001 - 20,000	3	70,001 - 90,000	11	18,001 - 25,000	3		
20,001 - 25,000	4	90,001 - 100,000	12	25,001 - 29,000	4		
25,001 - 33,000	5	100,001 - 115,000	13	29,001 - 40,000	5		
33,001 - 38,000	6	115,001 - 125,000	14	40,001 - 55,000	6		
38,001 - 44,000	7	125,001 and over	15	55,001 - 75,000	7		

Table 2: Two-Earner/Two-Job Worksheet

Married Filing Jointly		All Others	
If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$50,000	\$450	\$0 - \$30,000	\$450
50,001 - 100,000	800	30,001 - 70,000	800
100,001 - 150,000	900	70,001 - 140,000	900
150,001 - 270,000	1,050	140,001 - 300,000	1,050
270,001 and over	1,200	300,001 and over	1,200

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. **Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may also subject you to penalties.** Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, and the District of Columbia for use in administering their tax laws, and using it in the National Directory of New Hires. We may also disclose this information to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB

control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 46 min.; **Learning about the law or the form**, 13 min.; **Preparing the form**, 59 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the tax form to this address. Instead, give it to your employer.



KENTUCKY REVENUE CABINET
EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Payroll No. _____

Print Full Name _____

Social Security No. _____

Print Home Address _____

EMPLOYEE:

File this form with your employer. Otherwise, he must withhold Kentucky income tax from your wages without exemption.

EMPLOYER:

Keep this certificate with your records. If the employee is believed to have claimed too many exemptions, the Revenue Cabinet should be so advised.

HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS

1. If SINGLE, and you claim an exemption, enter "1"; if you do not, enter "0" _____
2. If MARRIED, one exemption each for you and spouse if not claimed on another certificate.
 - (a) If you claim both of these exemptions, enter "2" _____
 - (b) If you claim one of these exemptions, enter "1" _____
 - (c) If you claim neither of these exemptions, enter "0" _____
3. Exemptions for age and blindness (applicable only to you and your spouse but not to dependents):
 - (a) If you are 65 or older, or your spouse is 65 or older at the end of the year, and you claim this exemption, enter "1"; if both will be 65 or older, and you claim both of these exemptions, enter "2" _____
 - (b) If you are blind, or your spouse is blind, and you claim this exemption, enter "2"; if both are blind, and you claim both of these exemptions, enter "4" _____
4. If you claim exemptions for one or more dependents, enter the number of such exemptions _____
5. National Guard Reserve exemption (see instruction 1) _____
6. Exemptions for Excess Itemized Deductions (Form K-4A) _____
7. Add the number of exemptions which you have claimed above and enter the total _____
8. Additional withholding per pay period under agreement with employer. See instruction 1 _____ \$ _____

I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled.

Date _____

Signed _____

INSTRUCTIONS

1. NUMBER OF EXEMPTIONS—Do not claim more than the correct number of exemptions. However, if you have unusually large amounts of itemized deductions, you may claim additional exemptions to avoid excess withholding. You may also claim an additional exemption if you will be a member of the Kentucky National Guard at the end of the year. If you expect to owe more income tax for the year than will be withheld, you may increase the withholding by claiming a smaller number of exemptions or you may enter into an agreement with your employer to have additional amounts withheld.

2. CHANGES IN EXEMPTIONS—You may file a new certificate at any time if the number of your exemptions **INCREASES**.

You must file a new certificate within 10 days if the number of exemptions previously claimed by you **DECREASES** for any of the following reasons.

(a) Your spouse for whom you have been claiming an exemption is divorced or legally separated, or claims their own exemption on a separate certificate.

(b) The support of a dependent for whom you claimed exemption is taken over by someone else, so that you no longer expect to furnish more than half the support for the year.

(c) Your itemized deductions substantially decrease and a Form K-4A has previously been filed.

OTHER DECREASES in exemption, such as the death of a spouse or a dependent, do not affect your withholding until the next year, but require the filing of a new certificate by December 1 of the year in which they occur.

3. DEPENDENTS—To qualify as your dependent (line 4 on reverse), a person (a) must receive more than one-half of his or her support from you for the year, and (b) must not be claimed as an exemption by such person's spouse, and (c) must be a citizen of the United States, or a resident of the United States, Canada, or Mexico, or (d) must have lived with you for the entire year as a member of your household or be related to you as follows:

your child, stepchild, legally adopted child, foster child (if he lived in your home as a member of the family for the entire year), grandchild, son-in-law, or daughter-in-law;

your father, mother, or ancestor of either, stepfather, stepmother, father-in-law, or mother-in-law;

your brother, sister, stepbrother, stepsister, brother-in-law, or sister-in-law;

your uncle, aunt, nephew, or niece (but only if related by blood).

4. PENALTIES—Penalties are imposed for willfully supplying false information or willful failure to supply information which would reduce the withholding exemption.



Employee Time Record

Employee's Name _____ Week of _____

Current Mailing Address _____

(check will be mailed to this address)

Social Security # _____

Day	Time In	Time Out	Total	Time In	Time Out	Total	Time In	Time Out	Total	Daily Total
Monday										
Tuesday										
Wednesday										
Thursday										
Friday										
Saturday										
Sunday										
Total Hours Per Column										WEEKLY TOTAL

I hereby certify that the hours indicated above are correct and in accordance with DVR requirements to the best of my knowledge.

I hereby certify that the hours indicated above are correct and in accordance with DVR requirements to the best of my knowledge.

Employer Signature

Employee (Printed Name)

Employee Signature

Appendix C

Quarterly

Employer's Quarterly Federal Tax Return

► See separate instructions revised January 2003 for information on completing this return.

Please type or print.

DEPARTMENTAL

Enter state code for state in which deposits were made **only** if different from state in address to the right ► (see page 2 of separate instructions).

Name (as distinguished from trade name)

Date quarter ended

OMB No. 1545-0029

Trade name, if any

Employer identification number

Address (number and street)

City, state, and ZIP code

T
FF
FD
FP
I
T

If address is different from prior return, check here ►

1	1	1	1	1	1	1	1	1	1	2	3	3	3	3	3	3	3	4	4	4	5	5	5
6	7	8	8	8	8	8	8	8	8	9	9	9	9	9	9	9	9	10	10	10	10	10	10

A If you do not have to file returns in the future, check here ► ☐ and enter date final wages paid ►

B If you are a seasonal employer, see **Seasonal employers** on page 1 of the instructions and check here ► ☐

1	Number of employees in the pay period that includes March 12th . ►	1			
2	Total wages and tips, plus other compensation	2			
3	Total income tax withheld from wages, tips, and sick pay	3			
4	Adjustment of withheld income tax for preceding quarters of this calendar year	4			
5	Adjusted total of income tax withheld (line 3 as adjusted by line 4)	5			
6	Taxable social security wages	6a			× 12.4% (.124) = 6b
	Taxable social security tips	6c			× 12.4% (.124) = 6d
7	Taxable Medicare wages and tips	7a			× 2.9% (.029) = 7b
8	Total social security and Medicare taxes (add lines 6b, 6d, and 7b). Check here if wages are not subject to social security and/or Medicare tax ► <input type="checkbox"/>	8			
9	Adjustment of social security and Medicare taxes (see instructions for required explanation) Sick Pay \$ _____ ± Fractions of Cents \$ _____ ± Other \$ _____ =	9			
10	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9)	10			
11	Total taxes (add lines 5 and 10)	11			
12	Advance earned income credit (EIC) payments made to employees (see instructions)	12			
13	Net taxes (subtract line 12 from line 11). If \$2,500 or more, this must equal line 17, column (d) below (or line D of Schedule B (Form 941))	13			
14	Total deposits for quarter, including overpayment applied from a prior quarter	14			
15	Balance due (subtract line 14 from line 13). See instructions	15			
16	Overpayment. If line 14 is more than line 13, enter excess here ► \$ _____ and check if to be: <input type="checkbox"/> Applied to next return or <input type="checkbox"/> Refunded.				

- **All filers:** If line 13 is less than \$2,500, **do not** complete line 17 or Schedule B (Form 941).
- **Semiweekly schedule depositors:** Complete Schedule B (Form 941) and check here ► ☐
- **Monthly schedule depositors:** Complete line 17, columns (a) through (d), and check here. ► ☐

17 Monthly Summary of Federal Tax Liability. (Complete Schedule B (Form 941) instead, if you were a semiweekly schedule depositor.)			
(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter

Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see separate instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No		
	Designee's name ►	Phone no. ► ()	Personal identification number (PIN) ►
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.		
	Signature ►	Print Your Name and Title ►	Date ►

Where to file. In the list below, find the state where your legal residence, principal place of business, office, or agency is located. Send your return to the **Internal Revenue Service** at the address listed for your location. No street address is needed. **Note:** *Where you file depends on whether or not you are including a payment.*

Exception for exempt organizations and government entities. If you are filing Form 941 for an exempt organization or government entity (Federal, state, local, or Indian tribal government), use the following addresses, regardless of your location:

Return without payment: Ogden, UT 84201-0046

Return with payment: P.O. Box 660264, Dallas, TX 75266-0264

YOUR LOCATION	RETURN WITHOUT A PAYMENT	RETURN WITH PAYMENT
Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin	Cincinnati, OH 45999-0005	P.O. Box 105703 Atlanta, GA 30348-5703
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming	Ogden, UT 84201-0005	P.O. Box 660264 Dallas, TX 75266-0264
No legal residence or principal place of business in any state	Philadelphia, PA 19255-0005	P.O. Box 80106 Cincinnati, OH 45280-0006

Caution: *Your filing or payment address may have changed from prior years. If you are using an IRS provided envelope, use **only** the labels and envelope provided with this tax package. **Do not** send Form 941 or any payments to the Social Security Administration (SSA).*

Who must sign. Form 941 must be signed as follows:

- **Sole proprietorship**—The individual owning the business.
- **Corporation**—The president, vice president, or other principal officer.
- **Partnership or unincorporated organization**—A responsible and duly authorized member or officer having knowledge of its affairs.
- **Trust or estate**—The fiduciary.

The return may also be signed by a duly authorized agent of the taxpayer if a valid power of attorney has been filed.

Form 941

Payment Voucher

Purpose of Form

Complete Form 941-V if you are making a payment with **Form 941**, Employer's Quarterly Federal Tax Return. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and make a payment with that return, please provide this payment voucher to the return preparer.

Making Payments With Form 941

Make your payment with Form 941 **only if**:

- Your net taxes for the quarter (line 13 on Form 941) are less than \$2,500 and you are paying in full with a timely filed return or
- You are a monthly schedule depositor making a payment in accordance with the **Accuracy of Deposits Rule**. (See section 11 of **Circular E (Pub. 15)**, Employer's Tax Guide, for details.) This amount may be \$2,500 or more.

Otherwise, you must deposit the amount at an authorized financial institution or by electronic funds transfer. (See section 11 of Circular E (Pub. 15) for deposit instructions.) Do not use the Form 941-V payment voucher to make Federal tax deposits.

Caution: If you pay amounts with Form 941 that should have been deposited, you may be subject to a penalty. See **Deposit Penalties** in section 11 of Circular E (Pub. 15).

Specific Instructions

Box 1—Employer identification number (EIN). If you do not have an EIN, apply for one on **Form SS-4**, Application for Employer Identification Number, and write "Applied For" and the date you applied in this entry space.

Box 2—Amount paid. Enter the amount paid with Form 941.

Box 3—Tax period. Darken the capsule identifying the quarter for which the payment is made. Darken only one capsule.

Box 4—Name and address. Enter your name and address as shown on Form 941.

- Enclose your check or money order made payable to the "United States Treasury." Be sure also to enter your EIN, "Form 941," and the tax period on your check or money order. Do not send cash. Please do not staple this voucher or your payment to the return (or to each other).

- Detach the completed voucher and send it with your payment and Form 941 to the address provided on the back of Form 941.

▼ Detach Here and Mail With Your Payment and Tax Return. ▼		Form 941-V (2003)	
Form 941-V Department of the Treasury Internal Revenue Service (99)		Payment Voucher OMB No. 1545-0029 2003	
1 Enter your employer identification number.		2 Enter the amount of your payment. ► Dollars Cents	
3 Tax period <input type="radio"/> 1st Quarter <input type="radio"/> 3rd Quarter <input type="radio"/> 2nd Quarter <input type="radio"/> 4th Quarter		4 Enter your business name (individual name if sole proprietor). Enter your address. Enter your city, state, and ZIP code.	

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle C, Employment Taxes, of the Internal Revenue Code imposes employment taxes on wages, including income tax withholding. This form is used to determine the amount of the taxes that you owe. Section 6011 requires you to provide the requested information if the tax is applicable to you. Section 6109 requires you to provide your employer identification number (EIN). If you fail to provide this information in a timely manner, you may be subject to penalties and interest.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in

administering their tax laws. We may also disclose this information to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

For Form 941:

Recordkeeping	12 hr., 24 min.
Learning about the law or the form	40 min.
Preparing the form	1 hr., 49 min.
Copying, assembling, and sending the form to the IRS	16 min.

For Form 941TeleFile:

Recordkeeping	5 hr., 30 min.
Learning about the law or the Tax Record	18 min.
Preparing the Tax Record	24 min.
TeleFile phone call	11 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the tax form to this address.



DEPARTMENTAL

EMPLOYER'S QUARTERLY UNEMPLOYMENT TAX WORKSHEET

Keep top portion for your records.

- Enter total gross wages from line 1 on reverse (enter here and on line 1 of the report).....
- Enter excess wages (over \$8,000 per worker per year) for this quarter. **Line 2 can never exceed line 1.**
(enter here and on line 2 of the report).....
- Subtract line 2 from line 1 (enter here and on line 3 of the report).....
- Multiply line 3 by your tax rate of _____ % (_____). This is the only portion of your payment
which is reportable to the IRS on your 940 Federal Unemployment Tax Return (enter here and on line 4 of the
report).....
- Multiply line 3 by the Service Capacity Upgrade Fund (SCUF) rate of .075% (.00075) (enter here and
on line 5 of the report). **This only applies to years (1999, 2000 & 2001).**
- Add line 4 and line 5 (enter here only).....
- If this report will be postmarked after the due date of _____, multiply line 5a by 1.5% (.015)
interest for each month or fraction of a month past due (enter here and on line 6 of the report)..... +
- If this report will be postmarked after the due date of _____, include penalty as follows:
\$25 mailed on or after _____ \$75 mailed on or after _____ . Add an
additional \$100 if another report has been late this calendar year (enter here and on line 7 of the report)..... +
- Add prior amount due **or** subtract overpayment.....
- Total amount due (add lines 4, 5, 6 and 7, and add or subtract line 8) (enter here and on line 9 of the report).....

If there has been a change in the status of your account, complete below, cut to separate from worksheet, and return.

ACCOUNT STATUS INFORMATION

KEIN _____	Name _____	<input type="checkbox"/> Change of business name												
<input type="checkbox"/> Request for cancellation (date business closed) _____ <input type="checkbox"/> Request for inactive status (date of last employment) _____ <input type="checkbox"/> Change location address to: _____ Street _____ City _____ State _____ ZIP code _____ <input type="checkbox"/> Change mailing address to: _____ Street _____ City _____ State _____ ZIP code _____		Name change only <input type="checkbox"/> Change in ownership - Complete Form UI-21, Report of Change in Ownership or Discontinuance of Business in Whole or Part, which will be mailed to you upon receipt of this form. Form UI-21 may also be obtained by Fax from Fax-on-Demand at (502) 564-4459 or Tax Status and Accounting at (502) 564-2272. Types of Ownership Changes Requiring Form UI-21: <table border="0"> <tr> <td>Individual to Partnership</td> <td>Partnership to Corporation</td> <td>Corporation to Corporation</td> </tr> <tr> <td>Individual to Corporation</td> <td>Partnership to Partnership</td> <td>Corporation to LLC or LLP</td> </tr> <tr> <td>Individual to Individual</td> <td>Partnership to Individual</td> <td>Corporation to Partnership</td> </tr> <tr> <td>Individual to LLC or LLP</td> <td>Partnership to LLC or LLP</td> <td>Corporation to Individual</td> </tr> </table> The statements indicated are hereby certified to be correct to the best knowledge and belief of the undersigned who is duly authorized to sign this report. Signature _____ Date _____	Individual to Partnership	Partnership to Corporation	Corporation to Corporation	Individual to Corporation	Partnership to Partnership	Corporation to LLC or LLP	Individual to Individual	Partnership to Individual	Corporation to Partnership	Individual to LLC or LLP	Partnership to LLC or LLP	Corporation to Individual
Individual to Partnership	Partnership to Corporation	Corporation to Corporation												
Individual to Corporation	Partnership to Partnership	Corporation to LLC or LLP												
Individual to Individual	Partnership to Individual	Corporation to Partnership												
Individual to LLC or LLP	Partnership to LLC or LLP	Corporation to Individual												

Detach report and submit with payment on or before the due date. Make check payable to Treasurer, Kentucky Unemployment Insurance Fund.

Employer's Quarterly Unemployment Wage and Tax Report

UI-3		Number of Employees How Many workers earned wages in the pay period including the 12th of each month?	Dollars	Cents																		
KEIN _____ FEIN _____ Qtr/Yr _____ Due Date _____	Rate _____	1 st Mo. _____ 2 nd Mo. _____ 3 rd Mo. _____	<table border="1"> <tr> <td>1. Gross Wages</td> <td></td> </tr> <tr> <td>2. Excess Wages</td> <td></td> </tr> <tr> <td>3. Taxable Wages</td> <td></td> </tr> <tr> <td>4. Tax Due</td> <td></td> </tr> <tr> <td>5. SCUF Due</td> <td></td> </tr> <tr> <td>6. Interest Due</td> <td></td> </tr> <tr> <td>7. Penalty Due</td> <td></td> </tr> <tr> <td>8. Prior Amount Due or Overpayment</td> <td></td> </tr> <tr> <td>9. Total Amount Due</td> <td></td> </tr> </table>		1. Gross Wages		2. Excess Wages		3. Taxable Wages		4. Tax Due		5. SCUF Due		6. Interest Due		7. Penalty Due		8. Prior Amount Due or Overpayment		9. Total Amount Due	
1. Gross Wages																						
2. Excess Wages																						
3. Taxable Wages																						
4. Tax Due																						
5. SCUF Due																						
6. Interest Due																						
7. Penalty Due																						
8. Prior Amount Due or Overpayment																						
9. Total Amount Due																						

UI39913

Division of Unemployment Insurance
P.O. Box 2003
Frankfort, KY 40602-2003



UI-3 (R. 5/1999)

DO NOT STAPLE OR PAPERCLIP ADDITIONAL PAGES TOGETHER OR ATTACH ANYTHING TO REPORT. ENCLOSE ADDITIONAL WAGE PAGES WITH REPORT.

(Employer's Copy)

KY EMP ID #

QTR

YR

Social Security Number	Name of Worker	Gross Wages
Total for This Page		
Total for All Pages		

1.

NEED HELP? Telephone assistance is available toll free from 8:00 a.m. to 4:30 p.m. Eastern Time Monday through Friday at 1-800-562-6397.

To request forms, call Fax-on-Demand: (502) 564-4459

For questions about:

Magnetic filing, rates, refunds	502 564-2168
Change in address/ownership	502 564-2272
Billings	502 564-6835

Fax

502 564-5442
502 564-5442
502 564-5590

**Mailing Address for Assistance and Amended Reports:**

Commonwealth of Kentucky
Division of Unemployment Insurance
P.O. Box 948
Frankfort, KY 40602-0948

E-Mail Access:

desuit@mail.state.ky.us

Internet Access:

http://www.desky.org

UI Auditor Locations:

Ashland 606 920-2004	Henderson 270 826-9393	Murray 270 762-0168
Bowling Green 270 746-7440	Hopkinsville 270 889-6586	Owensboro 270 687-7215
Corbin 606 528-8429	Lexington 859 246-2287	Paducah 270 575-7060
Covington 859 292-6797	Liberty 606 787-1338	Pikeville 606 433-7723
Elizabethtown 270 766-5018	Louisville 502 595-4892	Prestonsburg 606-886-6887
Frankfort 502 564-6835	Madisonville 270 824-7516	Richmond 859 623-5252
Glasgow 270 651-2121	Mayfield 270 247-3896	Somerset 606 677-4202
Harlan 606 573-9239	Morehead 606 784-6617	Whitesburg 606 633-3222

► This report shall not be considered filed unless the Social Security number, name and gross wages for each employee are listed. Incomplete information could subject you to failure to file penalties.

Detach report and submit with payment on or before the due date.

KY EMP ID #

QTR/YR

Total Number of Pages in This Report

Social Security Number

1st Initial

Last Name of Worker

Gross Wages

Total for This Page

UI39923

Signature: _____

Title

()

Telephone Number

Date

1.

Total for All Pages

EMPLOYER'S RETURN OF
INCOME TAX WITHHELD

K-1

NAME AND ADDRESS		AMENDED RETURN		FOR OFFICIAL USE ONLY			
A As Originally Reported or Adjusted		B Correct Amount		DEPARTMENTAL			
				A As Originally Reported or Adjusted		B Correct Amount	
Period Beginning: <input type="text"/>		Period Ending: <input type="text"/>					
Return Due: <input type="text"/>		Account No.: <input type="text"/>					
Total Number of Employees This Period <input type="text"/>				1. Total wages paid this period			
				2. Kentucky income tax withheld this period			
EXPLANATION OF CHANGES				3. Previous period adjustments or credits			
				4. Net tax due			
				5. Penalty (see instructions)			
				6. Interest (see instructions)			
				7. Total penalty and interest (line 5 plus line 6)			
				8. Total amount due (line 4 plus line 7)			
				Refund requested \$ _____			
				Credit forward to _____ period			
				I declare, under the penalties of perjury, that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.			
				SIGN HERE ➤ _____ SIGNATURE TITLE DATE			
				Remit total amount due. Make check payable to: Kentucky State Treasurer. Mail to: Revenue Cabinet, Frankfort, Kentucky 40619.			



Appendix D

Annually

**Employer's Annual Federal
Unemployment (FUTA) Tax Return**

OMB No. 1545-0028

2002

▶ See separate instructions for Form 940 for information on completing this form.

**You must
complete
this section.**

Name (as distinguished from trade name)

Calendar year

Trade name, if any

Address and ZIP code

Employer identification number

T	
FF	
FD	
FP	
I	
T	

A Are you required to pay unemployment contributions to only one state? (If "No," skip questions B and C.) ☐ Yes ☐ No**B** Did you pay all state unemployment contributions by January 31, 2003? ((1) If you deposited your total FUTA tax when due, check "Yes" if you paid all state unemployment contributions by February 10, 2003. (2) If a 0% experience rate is granted, check "Yes." (3) If "No," skip question C.) ☐ Yes ☐ No**C** Were all wages that were taxable for FUTA tax also taxable for your state's unemployment tax? ☐ Yes ☐ No

If you answered "No" to any of these questions, you must file Form 940. If you answered "Yes" to all the questions, you may file Form 940-EZ, which is a simplified version of Form 940. (Successor employers, see **Special credit for successor employers** on page 2 of the instructions.) You can get Form 940-EZ by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS Web Site at www.irs.gov.

If you will not have to file returns in the future, check here (see **Who Must File** in separate instructions) and complete and sign the return ☐

If this is an Amended Return, check here (see **Amended Returns** on page 2 of the separate instructions) ☐

Part I Computation of Taxable Wages

1 Total payments (including payments shown on lines 2 and 3) during the calendar year for services of employees	1		
2 Exempt payments. (Explain all exempt payments, attaching additional sheets if necessary.) ▶	2		
3 Payments of more than \$7,000 for services. Enter only amounts over the first \$7,000 paid to each employee. (see separate instructions) Do not include any exempt payments from line 2. The \$7,000 amount is the Federal wage base. Your state wage base may be different. Do not use your state wage limitation.	3		
4 Add lines 2 and 3	4		
5 Total taxable wages (subtract line 4 from line 1)	5		

Be sure to complete both sides of this form, and sign in the space provided on the back.

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

▼ DETACH HERE ▼

Cat. No. 112340

Form **940** (2002)**Form 940 Payment Voucher**

OMB No. 1545-0028

2002

Use this voucher only when making a payment with your return.

Complete boxes 1, 2, and 3. Do not send cash, and do not staple your payment to this voucher. Make your check or money order payable to the "United States Treasury." Be sure to enter your employer identification number, "Form 940," and "2002" on your payment.

1 Enter your employer identification number.	2 Enter the amount of your payment. ▶	Dollars	Cents
	3 Enter your business name (individual name for sole proprietors).		
	Enter your address.		
	Enter your city, state, and ZIP code.		

Part II Tax Due or Refund

1	Gross FUTA tax. (Multiply the wages from Part I, line 5, by .062)							1	
2	Maximum credit. (Multiply the wages from Part I, line 5, by .054)							2	
3	Computation of tentative credit (Note: All taxpayers must complete the applicable columns.)								
(a) Name of state	(b) State reporting number(s) as shown on employer's state contribution returns	(c) Taxable payroll (as defined in state act)	(d) State experience rate period		(e) State ex- perience rate	(f) Contributions if rate had been 5.4% (col. (c) x .054)	(g) Contributions payable at experience rate (col. (c) x col. (e))	(h) Additional credit (col. (f) minus col.(g)) If 0 or less, enter -0-	(i) Contributions paid to state by 940 due date
			From	To					
3a	Totals . . . ▶								
3b	Total tentative credit (add line 3a, columns (h) and (i) only—for late payments, also see the instructions for Part II, line 6) . . . ▶							3b	
4									
5									
6	Credit: Enter the smaller of the amount from Part II, line 2 or line 3b; or the amount from the worksheet on page 5 of the separate instructions . . . ▶							6	
7	Total FUTA tax (subtract line 6 from line 1). If the result is over \$100, also complete Part III . . .							7	
8	Total FUTA tax deposited for the year, including any overpayment applied from a prior year . . .							8	
9	Balance due (subtract line 8 from line 7). Pay to the "United States Treasury." If you owe more than \$100, see Depositing FUTA Tax on page 3 of the separate instructions . . . ▶							9	
10	Overpayment (subtract line 7 from line 8). Check if it is to be: <input type="checkbox"/> Applied to next return or <input type="checkbox"/> Refunded . . . ▶							10	

Part III Record of Quarterly Federal Unemployment Tax Liability (Do not include state liability.) Complete only if line 7 is over \$100. See page 6 of the separate instructions.

Quarter	First (Jan. 1–Mar. 31)	Second (Apr. 1–June 30)	Third (July 1–Sept. 30)	Fourth (Oct. 1–Dec. 31)	Total for year
Liability for quarter					

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions page 6)? ☐ Yes. Complete the following. ☐ No

Designee's name ▶ Phone no. ▶ () Personal identification number (PIN) ▶

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete, and that no part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

Signature ▶

Title (Owner, etc.) ▶

Date ▶



DEPARTMENTAL

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number				1 Wages, tips, other compensation \$		2 Federal income tax withheld \$	
c Employer's name, address, and ZIP code				3 Social security wages \$		4 Social security tax withheld \$	
				5 Medicare wages and tips \$		6 Medicare tax withheld \$	
				7 Social security tips \$		8 Allocated tips \$	
d Employee's social security number				9 Advance EIC payment \$		10 Dependent care benefits \$	
e Employee's first name and initial		Last name		11 Nonqualified plans \$		12a See instructions for box 12 \$	
				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b <input type="checkbox"/> \$	
				14 Other		12c <input type="checkbox"/> \$	
						12d <input type="checkbox"/> \$	
f Employee's address and ZIP code							
15 State Employer's state ID number		16 State wages, tips, etc. \$		17 State income tax \$		18 Local wages, tips, etc. \$	
		\$		\$		\$	
		\$		\$		\$	
						19 Local income tax \$	
						20 Locality name	

Form **W-2** Wage and Tax Statement (99)**2003**

Department of the Treasury-Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Copy A For Social Security Administration—Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page – Do Not Cut, Fold, or Staple Forms on This Page

DO NOT STAPLE OR FOLD

DEPARTMENTAL

a Control number		33333		For Official Use Only ▶ OMB No. 1545-0008	
b Kind of Payer	941 <input type="checkbox"/>	Military <input type="checkbox"/>	943 <input type="checkbox"/>	1 Wages, tips, other compensation	2 Federal income tax withheld
	CT-1 <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>	Medicare govt. emp. <input type="checkbox"/>	3 Social security wages	4 Social security tax withheld
c Total number of Forms W-2			d Establishment number	5 Medicare wages and tips	6 Medicare tax withheld
e Employer identification number				7 Social security tips	8 Allocated tips
f Employer's name				9 Advance EIC payments	10 Dependent care benefits
				11 Nonqualified plans	12 Deferred compensation
				13 For third-party sick pay use only	
				14 Income tax withheld by payer of third-party sick pay	
g Employer's address and ZIP code					
h Other EIN used this year					
15 State Employer's state ID number				16 State wages, tips, etc.	17 State income tax
				18 Local wages, tips, etc.	19 Local income tax
Contact person				Telephone number ()	For Official Use Only
E-mail address				Fax number ()	

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶

Title ▶

Date ▶

Form **W-3** Transmittal of Wage and Tax Statements**2003**Department of the Treasury
Internal Revenue Service

Send this entire page with the entire Copy A page of Form(s) W-2 to the Social Security Administration. Photocopies are not acceptable.

Do not send any payment (cash, checks, money orders, etc.) with Forms W-2 and W-3.

An Item To Note

Separate instructions. See the separate **2003 Instructions for Forms W-2 and W-3** for information on completing this form.

Purpose of Form

Use this form to transmit Copy A of **Form(s) W-2**, Wage and Tax Statement. Make a copy of Form W-3, and keep it with Copy D (For Employer) of Form(s) W-2 for your records. Use Form W-3 for the correct year. **File Form W-3 even if only one Form W-2 is being filed.** If you are filing Form(s) W-2 on magnetic media or electronically, **do not** file Form W-3.

When To File

File Form W-3 with Copy A of Form(s) W-2 by March 1, 2004.

Where To File

Send this entire page with the entire Copy A page of Form(s) W-2 to:

**Social Security Administration
Data Operations Center
Wilkes-Barre, PA 18769-0001**

Note: If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use an IRS approved private delivery service, add "ATTN: W-2 Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997." See **Circular E, Employer's Tax Guide (Pub. 15)**, for a list of IRS approved private delivery services.

Do not send magnetic media to the address shown above.

For Privacy Act and Paperwork Reduction Act Notice, see the 2003 Instructions for Forms W-2 and W-3.



K-3 INSTRUCTIONS

Who Must File—Every employer making payment of wages subject to Kentucky income tax is required to file withholding reports. A return must be filed for each reporting period even if no Kentucky income tax was withheld or the employer had no employees during the period.

When and Where to File—Revenue Form K-3 together with payment of the total amount due (line 6) must be mailed to the Revenue Cabinet, Frankfort, Kentucky 40620-0004 on or before January 31 or next business day if the due date falls on a weekend or legal holiday. **Do not submit photocopies.** Make check or money order payable to the **Kentucky State Treasurer.**

Address Changes—To have your address changed on our records, mark the box on the front of the return and write the correct address on the back of the return in the box.

Cancellation of Withholding Account—Mark the request for cancellation box on the back of the return and enter the effective date of the cancellation. This date is the last day that there were employees. On the back of the return put a phone number where you can be reached.

Ownership Changes—If the entity has had a change in ownership that required a new federal identification number, a new application (Form 10A100) must be filed. This form can be obtained by contacting Taxpayer Registration at (502) 564-3306 or a taxpayer service center.

Amended Returns and Requests for Refunds—Amended returns are available. See the assistance information on the reverse.

Line 4—This line is to be used only if there has been an error in tax paid on a prior return that needs to be adjusted on this return. To correct these errors enter the amount of the underpayment or overpayment on this line. Explain the adjustment on the back of the return. You must include your phone number in the box on the back of the return.

Line 5, Penalty—Any employer who fails to withhold and remit taxes as required by Kentucky Revised Statutes Chapter 141 may be subject to penalties. The penalties are for (1) filing a return late and (2) late payment of the tax due and failure to withhold tax. Both of these penalties are computed on the amount of the tax due on the return. Each is 2 percent of the tax due on the return for each 30 days or fraction thereof that the return or payment is late. The minimum amount of each penalty is \$10. The percentage of each penalty will not exceed 20 percent of the total amount of tax due. Both penalties can apply to a return.

In addition to the above civil penalties, criminal penalties for willful violations are provided by KRS 141.990.

Example: The December return is due January 31 but the return was filed on March 15. Tax due on the return was \$1,000.

Computation of late filing penalty:

Tax Due	\$1,000.00
The return was 43 days late	
so the penalty is 4% (2% x two 30-day periods)	x .04
Late filing penalty (Computed penalty is greater than the \$10 minimum)	\$ 40.00

Computation of late payment penalty:

Tax Due	\$1,000.00
The return was 43 days late	
so the penalty is 4% (2% x two 30-day periods)	x .04
Late payment penalty (Computed penalty is greater than the \$10 minimum)	\$ 40.00

Total penalties for the return are \$80.

Line 5, Interest—Interest shall apply to the tax withheld or required to be withheld at the interest rate established under KRS 131.010(6) from the due date until the date the tax is paid to the Revenue Cabinet.

Line 6—The total amount due on returns that have no adjustments and are postmarked by the due date is the amount entered on line 3.

If there are prior period adjustments they will be added to or subtracted from line 3 depending on whether the adjustment is for an underpayment or an overpayment.

Any penalty and interest reported on line 5 must be added to the taxes reported on line 3.

Payment for the amount shown on this line should be ☐ o **Kentucky State Treasurer.** Include the withholding account number and the period shown on the return on the check.

Annual Reconciliation—Complete this section. K-2s must be transmitted separately with Transmitter Report for Filing Kentucky Wage Statements, Form 42A806.

ANNUAL RECONCILIATION (Must be Completed)

Total number of employees for the year

Total wages paid for the year

Payments Made for Each Period

Jan. _____	Apr. _____	July _____	Oct. _____
Feb. _____	May _____	Aug. _____	Nov. _____
Mar. _____	June _____	Sept. _____	Dec. _____

☐ Request for cancellation.
Effective date ____/____/____

Total Kentucky income tax withheld as shown on K-2s

42A8039921

Statement of adjustments or credits entered on line 4 and account changes.

☐ Please check this box if you wish to credit overpayment to the next return filed.

K-3

42A803 (8-2000)

**KENTUCKY EMPLOYER'S INCOME TAX WITHHELD***Keep top portion for your records.**Instructions on Reverse*

See when and where to file

Taxpayer Name	Account Number	Period Beginning	Period Ending	Due Date
1. Total number of employees for the period				
2. Total wages paid for the period				
3. Income tax withheld this period				
4. Adjustments or credits (explain on reverse; see instructions)				
5. Penalty \$ + Interest \$ =				
6. Total amount due (Make check payable to Kentucky State Treasurer.)				

ANNUAL RECONCILIATION

Total withholding payments processed for the period January 1 through September 30 as of:

Total number of employees for the year

Total wages paid for the year

Total Kentucky income tax withheld as shown on K-2s.

Payments Made for Each Period

Jan.	Apr.	July	Oct.
Feb.	May	Aug.	Nov.
Mar.	June	Sept.	Dec.

NEED HELP?

Telephone assistance is available from 8:00 a.m. to 4:30 p.m. Monday through Friday. Assistance and forms are also available from taxpayer service centers.

**Withholding Tax Assistance
Telecommunication Device for the Deaf**(502) 564-7287
(502) 564-3058**Internet Access**<http://www.state.ky.us/agencies/revenue>**Taxpayer Service Centers**

Ashland (606) 920-2037	Louisville (502) 595-4512
Bowling Green (270) 746-7470	Northern Kentucky (859) 371-9049
Corbin (606) 528-3322	Owensboro (270) 687-7301
Hazard (606) 435-6017	Paducah (270) 575-7148
Hopkinsville (270) 889-6521	Pikeville (606) 433-7675
Lexington (859) 246-2165	

Fax-on-Demand

(502) 564-4459

Mailing Address for AssistanceKentucky Revenue Cabinet
Withholding Tax Section
PO Box 181, Station 57
Frankfort, KY 40602-0181**Do Not Submit K-2s With This Return. Mail K-2s With Transmitter Report (Form 42A806).**

Detach return below and submit with payment on or before the due date.

K-3**KENTUCKY EMPLOYER'S RETURN OF INCOME TAX WITHHELD**

Period Begin:

Period End:

Due Date:

Account No.:

2. Total wages paid for the period

3. Income tax withheld this period

4. Adjustments or credits (explain on reverse)

5. Penalty \$ + Interest \$ =

6. Total amount due (Make check payable to: Kentucky State Treasurer.)

1. Total number of employees for the period

Check here if address change.

42A8039911

Kentucky Revenue Cabinet
Frankfort, KY 40620-0004

42A803 (8-2000)

DO NOT ATTACH CHECK TO RETURN

I declare, under the penalties of perjury, that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.



Signature

Title

Date

**TRANSMITTER REPORT FOR
FILING KENTUCKY WAGE STATEMENTS**

DEPARTMENTAL

1 2 3
☐ ☐ ☐
For Official Use

1. Name and Address of Transmitter	5. Number of Kentucky Statements
	6. Kentucky Taxable Wages
	7. Kentucky Income Tax Withheld
2. KY Withholding Account Number	8. Name and Address of Persons to Contact About Magnetic Tape/3.5" Diskette/Cartridge
3. Tax Year	
4. Phone Number (Include Area Code)	

INSTRUCTIONS FOR PAPER FILERS

Please complete boxes (1) through (7) and mail with the wage statements to:

Kentucky Revenue Cabinet
Frankfort, KY 40620-0004

.....

INSTRUCTIONS FOR MAGNETIC MEDIA FILERS

Please complete boxes (1) through (8) and mail with the magnetic media to:

Kentucky Revenue Cabinet
W-2 Magnetic Media Processing
200 Fair Oaks Lane, Station 57
Frankfort, KY 40620

If more than one Kentucky withholding account is reported on the magnetic media, omit lines 2, 5, 6 and 7, and attach a summary sheet showing name and address, Kentucky withholding tax account number, number of Kentucky statements, Kentucky taxable wages and Kentucky income tax withheld for each account.

**This Transmitter Report must be filled out and submitted with
your wage and tax statement media
by January 31 following the close of the calendar year.
Photocopies of this Transmitter Report are Acceptable.**



Tax Form Internet Directory

Click on links for printable forms

Start Up

SS – 4

<http://www.irs.gov/pub/irs-fill/fss4.pdf>

10A-100

instructions

<http://www.revenue.state.ky.us/taxforms-undated/10a100.pdf>

<http://www.revenue.state.ky.us/taxforms-undated/10a100-i.pdf>

U-I

<http://www.desky.org/pubs/ui/ui-1.pdf>

At Hire

W-4

http://www.irs.gov/pub/irs-fill/fw4_03.pdf

Quarterly

941

http://www.irs.gov/pub/irs-fill/f941_a.pdf

UI – 3

<http://www.desky.org/pubs/ui/ui3.pdf>

K-1

[http://revenue.state.ky.us/taxforms-undated/42A801\(D\).pdf](http://revenue.state.ky.us/taxforms-undated/42A801(D).pdf)

Annually

940

<http://www.irs.gov/pub/irs-fill/f940.pdf>

W-2 & W-3

Instructions

http://www.irs.gov/pub/irs-pdf/fw2_02.pdf

http://www.irs.gov/pub/irs-pdf/iw2w3_02.pdf

K-3

Pgs 31 & 32

<http://www.revenue.state.ky.us/pdf/withhold-2002.pdf>

Transmitter Report
For Filing Kentucky
Wage Statements

<http://www.revenue.state.ky.us/taxforms-undated/42a806.pdf>