

## Michigan Department of Human Services

Grantee Name				
Grantee Client ID				
Case Number				
County	District	Section	Unit	Worker
Date				

Under the provisions of the Federal Social Security Act, it is the responsibility of an employed person and his/her employer to each pay a certain amount of tax (called FICA tax) to the Internal Revenue Service (IRS) to permit Social Security coverage for the employed person. Since the Michigan Department of Community Health will be making payments on your behalf for the person who is providing care for you in your home, you are the **employer** of this individual.

The Department will pay (without cost to you) the amount of FICA tax for which you are responsible. The amount required by law as the employee's part will be withheld from his/her payment each month and the combined amounts will be sent to the Internal Revenue Service as required.

Please sign and date the authorization statement printed below and immediately return it to your local office. An envelope has been provided for your convenience.

<p align="center"><b>AUTHORIZATION</b></p> <p>I authorize the Michigan Department of Community Health to act as my agent in withholding FICA taxes from the wages being paid on my behalf to the individual who provides Home Help to me in my home. I understand this withholding is without cost to me.</p>	<p align="center">Signature of Client</p>	<p align="center">Date</p>
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County Name
Address

<p>Department of Human Services (DHS) will not discriminate against any individual or group because of race, religion, age, national origin, color, height, weight, marital status, sex, sexual orientation, gender identity or expression, political beliefs or disability. If you need help with reading, writing, hearing, etc., under the Americans with Disabilities Act, you are invited to make your needs known to a DHS office in your area.</p>	<p>AUTHORITY: P.A. 280 of 1939.          COMPLETION: Required.          PENALTY: Services may not be approved.</p>
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Effective October 1, 1997 the Michigan Department of Community Health (MDCH) began acting as taxpaying and filing agent for you as recipient of home help services. MDCH will be responsible for filing the social security tax for you, the employer of your employee (home help provider). The following actions will occur.

1. You must sign Form DHS-4771 (on front) and return it to the Michigan Department of Human Services.
1. The warrant you receive will be reduced by 7.65% for the employee (home help provider) share of social security and Medicare tax. MDCH will contribute additional funds at no cost to you for the (employer) share of social security and Medicare tax.
1. The Michigan Department of Community Health, as your agent will file a 941 for you (employer) and a W-2 for your employee (home help provider) at the end of the year. This will enable your employee (home help provider) to obtain work credits for future social security and Medicare benefits.
1. If your provider is a home help agency or your provider is your parent (including adoptive, foster, stepparent), then no social security tax will be withheld from the warrant.
2. If your provider is your son or daughter, age 18-20, then no social security tax will be withheld from the warrant.