



**C** Consumer    **D** Directed    **A** Attendant    **S** Support    **S** Services

You will have ongoing needs while on CDASS. Listed below are some common topics that you may have questions about as you participate in CDASS. Consumer Direct is available to assist you with your problem or direct you to someone who can best support you.

### Supplemental Training Opportunities

Consumer Direct will have a variety of additional trainings available to you. These trainings range from a review of hiring practices to addressing performance issues with Attendants. To learn more about the trainings and how to access them, please contact Consumer Direct for assistance.

### Change in Need or Plan Changes

Your needs may change throughout your time on CDASS. As a result of your changing needs, you may need to adjust your ASMP. Your Case Manager will be key in determining changes and will need to review your ASMP for final approval. Please contact your Case Manager for additional information on how to best approach these changes.

## Attendant Paperwork

You may need to hire additional Attendants at some point. You must complete new hire paperwork for each Attendant prior to them working. The FMS provider is responsible for processing the employment related paperwork on your behalf.

Because your FMS provider is responsible for processing employment related paperwork on your behalf as an Employer of Record, you will need to work directly with your FMS provider to obtain an Attendant enrollment packet or to address any questions you may have.

## Attendant Payroll Questions

Your FMS provider is responsible for processing the payroll of your Attendants. You and your Attendant are also responsible for ensuring employment paperwork is completed accurately and submitted prior to scheduling your Attendant to work. You must receive notice from your FMS provider that the employee is cleared to begin working. If there is an issue or concern regarding payroll you should contact your FMS provider to work through those issues.

## Tax Questions

Your FMS provider is responsible for processing Attendant taxes based on how they completed their W-4. The FMS provider issues your Attendant's W-2 form to report wages earned. They are also responsible for filing taxes on your behalf as an Employer of Record. If you have issues or concerns on these tax topics, it is your responsibility to contact the FMS provider.

### **Information About Taxes in the CDASS Program**

When it comes to the CDASS program, it is very important to understand the terminology associated taxes. Also important is to note the key difference between “employer” taxes and “employee” taxes. Below are some terms that can apply to the CDASS Program.

Your FMS Provider can assist by explaining how your current program is set up according to the paperwork filled out during enrollment. I.E. What exemptions/exclusions are being applied, if any. The information provided to you by the FMS can be taken to a Tax Advisor for guidance on filing taxes, earnings, how it effects income, etc. **NOTE: Neither CDCO or the FMS can provide tax**

**advice or act as a tax professional.**

## **Key Tax Terms and Definitions**

- Federal Employer Identification Number (FEIN)
- Employer of Record (EOR): All CDASS EOR's are set up as a domestic employer. This means they are not a revenue earning company. They do not suffer from revenue loss nor gain from profits.
- Established at initial FMS enrollment
- Employer taxes based on Attendant relationship to the EOR
  - FICA (Social Security & Medicare)
  - FUTA (Federal Unemployment)
  - SUTA (State Unemployment)
  - Social Security Insurance & Unemployment implications
- Exclusion: Exclusions remove revenues from certain activities that were never intended to be part of a tax base. Excluded amounts generally are not included in a taxpayer's reported revenues, and therefore not taxed.
- Exemption: Exemptions refer to receipts from taxable activities or goods that, for policy purposes, are not subject to tax collection.

It is important to note that if an Attendant and their Employer are not paying into a tax, they do not receive the services of that tax. If you are exempt from paying Social Security, your Attendant is not earning Social Security qualifying quarters. If your Attendant does not pay into FUTA/SUTA, they can't claim unemployment.

## **Difficulty of Care Exclusion**

Difficulty of Care (DOC): Attendants who live with the Member they provide Personal Care services to are excluded from federal and state income taxes.

Multiple Attendants living in the same house with the Member may each be eligible. Ex. Parents providing care for a child.

Attendants are asked to identify during enrollment whether they qualify for the DOC exclusion by listing themselves as excluded on their IRS Form W-4.

- DOC cannot be excluded through a W4 Form only, there must be a separate completed DOC form as well.

Income taxes are NOT employment taxes. If an Attendant is exempt from income taxes, that does not equate to being exempt from employment tax. DOC payments are subject to FICA, FUTA, and SUTA unless the Attendant is already

employment tax exempt due to a qualifying familial relationship to the EOR.

Receiving DOC payments means an Attendant has zero earnings for the calendar year. **No W-2 will be issued unless they receive paid sick leave.** Sick leave payments are considered wages and subject to state income tax.

- DOC only becomes active from the day it is processed, so if you earned income before filling out the DOC form it will be reported on the W-2.
- Attendants with paid sick leave wages will receive a W-2. They must document these wages and applicable taxes.

For more information about Difficulty of Care please speak with a tax advisor and visit: <https://www.irs.gov/individuals/certain-medicaid-waiver-payments-may-be-excludable-from-income>.

### **What Does My FMS Do For My Employer Taxes?**

They represent the EOR for tax filing purposes. In other words, they calculate and deposit the owed employer taxes. With these deposits, they are properly reporting earnings from Attendants and taxes paid by the EOR.

It is sometimes easier to think of an FMS as a payroll company when it comes to payroll and properly reporting not only EOR taxes, but Attendant taxes.

### **Other Tax Notes**

Federal and state taxation rules change frequently. Attendants and Employers of Record are encouraged to consult with a tax advisor to assess the impact of these rules on their taxes. **The FMS, Consumer Direct, and HCPF are not able to provide any tax advice.**

- If Attendants discover that their tax situation has changed during the year, they may submit a revised W-4 for withholding adjustments on future pay. The most current versions of this document can be obtained from your FMS.
- Any address changes must be reported promptly to avoid mis-sent W-2s and refund checks.

The CDCO Training Manual can help you with some of the terms that exist with taxes, and some scenarios that may apply to your program

You can call your FMS to see what your paperwork says exists on your program that was filled out during enrollment. I.E. Difficulty of Care Exclusions, Employer Related Exemptions for spouse, etc.

Take the information provided to you by the FMS to a tax advisor to see how to proceed and what it means for income and earnings during tax season.

## **General CDASS Questions or Assistance**

Consumer Direct is here to support you in navigating through the CDASS program requirements. Please contact us with any questions. If we are unable to answer your question directly because it is related to a Case Management function or is an FMS provider's area of responsibility, we will assist you in contacting them or gather the necessary information to answer your question.

## **Reporting Issues and Providing Feedback**

As a Member on CDASS, you have several avenues to for reporting issues and/or providing meaningful feedback. If you have feedback or concerns here are a just a few avenues available to you:

### **Vendors**

#### **CDASS Training and Operations Vendor**

Consumer Direct for Colorado (CDCO)

Phone: 844-381-4433

Fax: 866-924-9072

Email: [InfoCDCO@consumerdirectcare.com](mailto:InfoCDCO@consumerdirectcare.com)

Consumer Direct CO Website

#### **Financial Management Service (FMS) Vendors**

- Palco, Inc.
  - Phone: 866-710-0456 and select the option for Colorado
  - Email: [CO-CDASS@palcofirst.com](mailto:CO-CDASS@palcofirst.com)
  - Palco Website
  
- Public Partnerships, LLC (PPL)
  - Phone: 888-752-8250
  - Email: [ppcdass@pcgus.com](mailto:ppcdass@pcgus.com)
  - PPL Website

### **Participant Directed (PDP) Unit Resources and Contact Information**

- [Participant-Directed Programs \(PDP\) Unit Issues and Feedback Report Form](#)

- Email the PDP Unit at [HCPF\\_PDP@state.co.us](mailto:HCPF_PDP@state.co.us)
- Call Unit staff:
  - Contractor/Contractual Questions: 303-866-3504
  - CDASS Questions: 303-866-6138
  - IHSS Question: 303-866-4666

**Participant Directed Programs Policy Collaborative (PDPPC) – Participate with other Stakeholders on policy issues.**

Questions or comments about the PDPPC may be sent to [John.Barry@state.co.us](mailto:John.Barry@state.co.us) or 303-866-3173.

Or the PDPPC co-chair (CDASS issues) Curt Wolff at [curtisl.wolff@gmail.com](mailto:curtisl.wolff@gmail.com) or 720-220-9020 or (IHSS issues) Kevin Smith at [kevin.smith@pascohh.com](mailto:kevin.smith@pascohh.com) or 303-748-8936

**Electronic Visit Verification (EVV) – If you have questions or feedbacks regarding EVV please contact:**

Provider Services Call Center - 1-844-235-2387

EVV Help Desk – 1-855-871-8780 / [COCustomerCare@sandata.com](mailto:COCustomerCare@sandata.com)  
 HCPF EVV Inbox - [EVV@state.co.us](mailto:EVV@state.co.us)

Stakeholder Feedback  
 Complete [EVV Feedback Form](#)  
 OR contact  
 HCPF EVV Inbox - [EVV@state.co.us](mailto:EVV@state.co.us)  
 303-866-2741 or 720-273-6967  
 Mon-Fri 8 a.m. - 4 p.m.

**Case Management Division**

<https://hcpf.colorado.gov/case-management-agency-resources>

**Other Member Supports**

In addition to the AR, there can be situations where other individuals can serve to support you. These situations are described here.

## **Court Appointed Legal Guardians**

A court appointed legal guardian is a person or agency responsible for making decisions on behalf of someone who is unable to make or communicate responsible decisions about his/her own life. The person for whom a guardian is appointed is called a ward. Without being the guardian, a person cannot legally make decisions for a child or at-risk adult.

Before having a guardian appointed, the court must find by “clear and convincing evidence” that the person is incapacitated. Colorado law defines an incapacitated person as “an individual, other than a minor, who is unable to effectively receive and evaluate information or make or communicate decisions to such an extent that the individual lacks the ability to satisfy essential requirements for physical health, safety, or self-care, even with appropriate and reasonably available technological assistance.” (C.R.S. 15-14-102(5))

### **TIPS**



There are several types of guardianship that may be acknowledged in CDASS under Colorado law. If any of the listed guardianships apply to you as a CDASS Member, the appropriate documentation must be on file with the FMS.

## **Limited Guardianship**

Under limited guardianship, a person is only responsible for specific matters with which the ward may need assistance, for example, money management and/or medical decisions. The ward remains responsible for all other decisions.

## **Conservatorship**

A conservatorship is a court appointment for an adult who is incapacitated, missing, detained or unable to return to the United States. The appointment of a conservator gives a person or organization the responsibility to prevent waste or dissipation of the protected person’s assets or to obtain or provide for the support, care, education or welfare of the protected person or someone entitled to support the protected person.

## NOTE



Court documents designating a legal guardian, conservatorship and/or power of attorney must be on file with your chosen FMS provider to obtain information.

## Power of Attorney

With a Power of Attorney, a person appoints another person or organization to act on his/her behalf in all matters as designated in the court-appointed document. The person must have the capacity to understand the consequences of the directives outlined in the document provided by the courts.

## TIPS



“Durable” means the authority continues if the principal becomes incapacitated. To be durable the document must contain wording such as "this power of attorney shall not be affected by the subsequent incapacity or disability of the principal.

In Colorado, there are two types of durable Power of Attorney:

- Medical Durable Power of Attorney includes medical and personal decision-making authority which may be limited or broad.
- General or Financial Durable Power of Attorney includes decisions about money and property and can include other matters, except medical decisions.

As a guardian, a person must know and care about all aspects of the well-being of a ward. It is the guardian’s responsibility to make arrangements for, keep informed about, and maintain documentation of a ward’s current situation regarding finances, living arrangements and caregivers, health and medical care, education and training, personal needs, preferences and desires, employment, recreation, and leisure time.

It is important for a guardian to get acquainted with the people who are significant in a ward’s life, for example, family, doctors, nurses, recreation directors, case workers, employers, therapists, teachers, friends, and neighbors.



## SUMMARY



### Section 8: Ongoing Support

- Additional training opportunities are available to ensure your success in CDASS. Consumer Direct for Colorado will assist you with accessing a variety of topics, such as hiring, firing, or budgeting.
- Your FMS provider is here to help with any Attendant paperwork or payroll questions you or your Attendant may have.
- Don't hesitate to contact your Case Manager if there is a change in your health or service needs.
- Court documents designating a legal guardian, conservatorship and/or power of attorney must be on file with your chosen FMS provider.

#### Do you want to be more involved?

The Participant-Directed Programs Policy Collaborative (PDPPC) is a monthly joint meeting for stakeholders and the Colorado Department of Health Care Policy & Financing (HCPF) meeting.

The PDPPC is a place where stakeholders and HCPF work together, with transparency, on issues relating to the Participant-Directed Programs administered by HCPF (<https://www.colorado.gov/pacific/hcpf/participant-directed-programs-policy-collaborative>).

For more information and to join, contact John Barry, at [John.R.Barry@state.co.us](mailto:John.R.Barry@state.co.us) or (303) 866-3173

