



### Consumer Direct Care Network Introduction and Contact Information

#### Who is CDCN?

Consumer Direct Care Network (CDCN or Consumer Direct) is the Fiscal/Employer Agent (F/EA) provider for individuals enrolled in either the Community Living (CL) waiver, and/or the Family Individual Supports (FIS) waiver through Virginia's Department of Medical Assistance Services (DMAS). As your F/EA, we provide superior customer service and support to Individuals throughout Virginia.

#### How long has CDCN been in business?

As of 2018, we have been providing care and support for people in their homes and communities for 28 years.

#### What is CDCN's role as the F/EA?

As the F/EA, Consumer Direct will:

- Perform a Criminal History Record Name Search on all attendants.
- Perform a search of the Virginia Department of Social Services (Child Protective Services) Central Registry for findings of child abuse and neglect on prospective attendants providing care to participants under age 18.
- Perform required state and federal background and employment eligibility checks on attendants.
- Issue wages using direct deposit to the Attendant's checking or savings account or to a U.S. Bank pay card.
- Withhold state and federal taxes and other withholdings for each attendant.
- File monthly, quarterly, and annual tax deposits and forms with state and federal agencies.
- Issue an IRS W-2 Wage Settlement to each attendant in January every year.
- Provide the Quarterly Service Report (QSR) four (4) times per year to review your Service Authorization.
- Answer questions about enrollment, timesheets, and payments.
- Help you and your attendants with the enrollment process.

#### How do I Contact Consumer Direct?

Email: [InfoCDVA@ConsumerDirectCare.com](mailto:InfoCDVA@ConsumerDirectCare.com)

Toll-Free Phone Number: 1 (888) 444-8182

Toll-Free Fax: 1 (877) 747-7764

Mail: 2112 W. Laburnum Avenue, Suite 112  
Richmond, VA 23227

Customer Service inquiries will be handled by our Customer Service Center and may be escalated to local CDCN Program Coordinators.

### Virginia's Consumer-Directed Services Program



### What is the purpose of the Virginia CDS Program?

The CDS program is designed to allow people needing long-term care to receive authorized services in their home or community. The program allows those individuals to determine the services they will receive and select who will provide them according to their Service Plan and authorization.

### How does this program work?

An attendant provides authorized services to a participant of the Virginia Consumer-Directed Services Program. The Employer of Record (EOR) is the person who employs the attendants. The EOR may be the Participant or a different person selected by the Participant.

### What types of services can attendants provide?

Attendants can provide three (3) types of services to Participants through the Consumer-Directed Services Program. These are Attendant Services, Respite Services, and Companion Services. EOR will specify which service type is to be provided. Services must be authorized before providing the care.

### What is a description of the services?

1. Attendant Services (S5126)
  - a. Services to help individuals with their daily needs such as dressing, bathing, eating, and assistance with self-administration of medication.
2. Respite Services (S5150)
  - a. Services to assist an unpaid caregiver by giving that individual time to do needed things for themselves or other family members. Respite services are allowed only during times when the usual unpaid caregiver needs time off. An unpaid caregiver can be given no more than 480 hours of respite services in one (1) fiscal year. A fiscal year begins July 1<sup>st</sup> and continues for the 12 months through June 30<sup>th</sup>.
3. Companion Services (S5136)
  - a. These services may include providing friendship, escorting to appointments, engaging in conversation, or playing a game with the Participant.

## The Fiscal/Employer Agent (F/EA) Transition

### What does the F/EA Transition mean?

For some programs, the F/EA role is changing from Public Partnerships (PPL) to the Consumer Direct Care Network (CDCN). If you are an Employer or Participant who is new to the Community Living waiver and/or the Family Individual Supports waiver then information about the transition does not apply to you. **Please review this FAQ carefully to make sure the section applies to your situation.**

### Which programs are impacted by the F/EA transition?

- The Community Living (CL) waiver



## Frequently Asked Questions

- The Family Individual Supports (FIS) waiver
- HIPP & EPSDT
- Any Consumer-Directed Fee-for-Service member not enrolled in managed care

I received a letter in the mail from Consumer Direct Care Network indicating that I should fill out transition paperwork. How do I know if I should really fill it out?

You should fill out transition paperwork if:

- You are enrolled in one of the developmental disabilities waivers (Community Living or Family and Individual Supports); or,
- You are **NOT** enrolled with a managed care organization.

What forms does the Employer/Participant need to complete and sign for this transition?

1. Unemployment Insurance Account Authorization form
2. 2678
3. PAR 101 - VA Power of Attorney

Where do I find the EOR forms?

These forms are accessible online at:

DMAS' website at: [www.dmas.virginia.gov](http://www.dmas.virginia.gov)

CDCN's website at: [www.ConsumerDirectVA.com/forms](http://www.ConsumerDirectVA.com/forms)

The forms are in a packet titled: *Employer Transition Packet*

When do I need to have the EOR forms completed?

*Employer Transition forms* were due to CDCN by 12/3/2018. If you have not submitted them yet please submit them immediately. Please submit completed and signed forms to [InfoCDVA@ConsumerDirectCare.com](mailto:InfoCDVA@ConsumerDirectCare.com), or fax paperwork to (877) 747-7764.

What forms do Attendants need to complete and sign for this transition?

Attendants only need to submit forms to CDCN if they would like to change or update their mailing address or how they receive their pay. Otherwise, CDCN will use the data received by PPL to continue paying Attendants as normal.

If an Attendant would like to update their information they should fill out and submit the forms below:

1. Attendant Data Form
2. Pay Selection Form
3. Employee-Employer Relationship Disclosure Form

Where do I find these forms?

These forms are accessible online at:

DMAS' website at: [www.dmas.virginia.gov](http://www.dmas.virginia.gov)

CDCN's website at: [www.ConsumerDirectVA.com/forms](http://www.ConsumerDirectVA.com/forms)



The forms are in a packet titled: *Attendant Transition Packet*

### When do these forms need to be completed?

Attendants only need to submit forms to CDCN if they would like to change or update their mailing address or how they receive their pay. Otherwise, CDCN will use the data received by PPL to continue paying Attendants as normal.

Please submit completed and signed forms to [InfoCDVA@ConsumerDirectCare.com](mailto:InfoCDVA@ConsumerDirectCare.com), or fax paperwork to (877) 747-7764.

### Whom do I contact if I have questions regarding EOR or Attendant paperwork?

Please contact CDCN's Customer Service Center at (888) 444-8182.

## Employer of Record (EOR) Responsibilities

### What does the Employer need to do?

As the Employer, you will:

- Complete and sign all forms in CDCN's *Employer Enrollment Packet*.
- Complete, sign and submit the *Attendant Enrollment Packet* for each person you wish to have as an attendant.
- Review the *Attendant Attestation* form with each attendant and ensure that both of you sign it.
- Establish schedules and tasks for each attendant in accordance with the Participant's Service Plan.
- Monitor each attendant's work.
- Approve and submit approved time to CDCN for each attendant.
- Keep track of Service Authorizations and time used.
- Hire, supervise, and discontinue employment of the attendants.

### What does the Employer need to do first?

Work with your Service Facilitator to review and sign all required forms in CDCN's *Employer Enrollment Packet*. Once completed, email, fax or mail the paperwork to CDCN. Please contact CDCN's Customer Service Center at (888) 444-8182 if you have questions.

### Does CDCN have online resources to help me?

Yes, CDCN maintains a website where you will find forms you can print and training resources such as guides and videos to help you. Training materials can be found on our website at [www.ConsumerDirectVA.com/training-materials](http://www.ConsumerDirectVA.com/training-materials).

### How do I hire an Attendant?

Attendant paperwork can be found at [www.ConsumerDirectVA.com/Forms](http://www.ConsumerDirectVA.com/Forms); the packet is titled *Attendant Enrollment Packet*. Completed attendant paperwork should be mailed, faxed, or emailed to Consumer Direct for processing. If you have questions about the paperwork please contact Consumer Direct at (888) 444-8182 for assistance.



Helpful Hint: Before printing, any information you type into the Employee Data Form (the 1<sup>st</sup> page of the packet) will automatically fill in the rest of the packet. This results in less writing for the attendant.

What if I no longer want an attendant to work for me?

As the Employer, you can tell the Attendant that you no longer wish to have services provided by him or her. Send CDCN the *Notice of Discontinued Employment* form found on our website at [www.ConsumerDirectVA.com/forms](http://www.ConsumerDirectVA.com/forms) in the “Other” section.

### Attendant Responsibilities

What are the requirements to be an attendant?

The Attendant must:

- Be at least 18 years old or older
- Have a valid Social Security Number
- Be authorized to work in the United States
- Pass a background check screening

Roles that cannot be a paid attendant:

- The Employer of Record (EOR) cannot be a paid attendant for the same participant that the EOR represents.
- If the Participant is 17 years old or younger then their parent may not be a paid attendant for them; however, if the Participant is 18 years old or older then their parent may be a paid attendant for the Participant.
- The Spouse of the Participant cannot be a paid attendant.

Why does the Employer need to sign the USCIS I-9 for attendants?

The United States Citizenship and Immigration Services (USCIS) is a department within Homeland Security. Federal law requires all employers to complete the I-9 for their employees, such as your new attendant. The Employer must look at the Attendant’s identification before signing the form. The instructions for completing the form are in the Attendant Welcome Packet. The I-9 must be signed within three (3) days of employment. Attendants should not start work without this form completed.

### Background Checks & Appeals

#### Background Checks

### What background checks are completed on attendant applicants?

CDCN will complete the following background checks on attendant applicants:

1. Criminal History Record Name Search
  - a. People convicted of barrier crimes cannot be hired to work in the Virginia Consumer-Directed Services Program. CDCN will request a check of records from the Virginia State Police for the applicant. The police will inform CDCN if the individual has been convicted of a crime and, if so, will provide a list of criminal convictions.
2. List of Excluded Individuals/Entities (LEIE)
  - a. The US Department of Health and Human Services, Office of Inspector General (HHS-OIG) maintains the LEIE. This list contains names of people with findings of program-related fraud, patient abuse or licensing board actions.
3. Virginia Department of Social Services Central Registry (Child Protective Services)
  - a. If the Participant is 17 years old or younger, then the Attendant must complete the Virginia DSS Central Registry Check to provide services.

### What is a barrier crime?

Virginia laws define barrier crimes as crimes that prevent a person who has been convicted of certain crimes from working with at-risk groups such as children, the elderly, and persons with intellectual disabilities.

### Can the Employer hire someone who has been convicted of a barrier crime?

No. If the Criminal History Record Check finds the Attendant has been convicted of a barrier crime, the Attendant cannot receive Medicaid payment to work for you.

### What is the LEIE?

The List of Excluded Individuals/Entities (LEIE) is a database maintained by the United States Department of Health and Human Services, Office of Inspector General (HHS-OIG). This database contains names of people who have been convicted of crimes related to Medicare or Medicaid programs, patient abuse, and actions taken by a state licensing authority. These people cannot receive Medicaid funds for payment.

### How often will CDCN conduct LEIE background checks?

CDCN will conduct an LEIE background check on all new attendants and on every attendant at least once a month to comply with federal law.

### What happens if an Attendant's name appears on an LEIE background check?



## Frequently Asked Questions

Medicaid payments cannot be made to an excluded person who is named in the LEIE database.

How will I know if an attendant has been excluded from participation in federal health care programs?

CDCN will mail or email you a letter if any attendant is denied employment due to being listed in the federal LEIE database.

What is the Virginia Department of Social Services/Child Protective Services Central Registry?

The DSS Child Protective Services (CPS) Child Abuse and Neglect Central Registry contains information on people who have findings of child abuse or neglect made by a local Department of Social Services office within the Commonwealth of Virginia. The *Central Registry Release of Information Form* is needed to search the CPS Central Registry.

Can I hire someone who has a finding of child abuse or neglect?

If the Participant is a minor (17 years old or younger) and a CPS Central Registry record check finds that the Attendant has a record of child abuse or neglect, the Attendant cannot receive Medicaid payment to work for you. This Central Registry record check will be performed only if the Participant is a minor.

### Appealing Failed Background Checks

Can the finding of a Virginia State Police Criminal History check be appealed?

If an attendant fails a Virginia State Police Criminal History check, he or she must appeal the decision directly with the Virginia Department of State Police.

Manager

Central Criminal Records Exchange

Virginia Department of State Police

P.O. Box 27472

Richmond, VA 23261-7472

[www.VSP.Virginia.gov](http://www.VSP.Virginia.gov)

(804) 674-2000

Can the finding of a DSS CPS Central Registry search be appealed?

If an Attendant fails a Central Registry search, he or she must appeal the decision directly with the DSS. Information about this procedure is available on the DSS website at [www.dss.virginia.gov/appeals/cps.cgi](http://www.dss.virginia.gov/appeals/cps.cgi) or by calling VDSS at (800) 552-3431 (toll-free) or (804) 726-7000.

Can findings resulting from the LEIE background checks be appealed?



## Frequently Asked Questions

If the Attendant has been excluded by the HHS-OIG due to an LEIE background check, the Participant (or the Employer acting on the Participant's behalf) has the right to appeal the Attendant's denial of employment by CDCN with DMAS.

### How do I submit an LEIE appeal to VA DMAS?

Appeals concerning LEIE findings can be sent in writing to DMAS by fax or mail:

- Fax: (804) 452-5454
  
- Mail: Appeals Division
  - Virginia Department of Medical Assistance Services
  - 600 E. Broad Street
  - Richmond, VA 23219

Appeals must be received by DMAS within 30 days of the date on the letter from CDCN denying the Attendant's employment.

### Where can I find more information on DMAS appeals?

You can find more information about appeals on the DMAS website at [www.dmas.virginia.gov/#/appealsresources](http://www.dmas.virginia.gov/#/appealsresources).

### Where can I find more information about LEIE?

You can find more information about the LEIE database on the HHS-OIG website at [www.oig.hhs.gov](http://www.oig.hhs.gov) under "Exclusions Programs."

## Reporting Changes to CDCN

### How should I report a change in the Participant's physical address?

Any changes in the Consumer's physical address must be reported to the local Department of Social Services (DSS) office. Please contact your eligibility worker to report address changes. CDCN will receive the new address automatically from DSS.

You can use DSS' website at [www.dss.virginia.gov/localagency/index.cgi](http://www.dss.virginia.gov/localagency/index.cgi) to find the contact information for the location most applicable to you.

### How should the Participant notify CDCN about changes in phone number and email address?

There are two (2) ways to notify CDCN of phone number or email changes. You can:

- Call CDCN's Customer Service Center toll-free at (888) 444-8182 or email at [InfoCDVA@ConsumerDirectCare.com](mailto:InfoCDVA@ConsumerDirectCare.com)
  
- Find the *Consumer Contact Information Change Form* on our website at [www.ConsumerDirectVA.com/forms](http://www.ConsumerDirectVA.com/forms) in the "Other" section. You can mail, email or fax the completed form back to us per the instructions on the form.



### How should the Employer of Record notify CDCN about changes in contact information?

The EOR should notify CDCN of any changes in contact information. To update this information you can:

- Call CDCN's Customer Service Center toll-free at (888) 444-8182 or email at [InfoCDVA@ConsumerDirectCare.com](mailto:InfoCDVA@ConsumerDirectCare.com)
- Find the *Employer of Record Contact Information Change Form* on our website at [www.ConsumerDirectVA.com/forms](http://www.ConsumerDirectVA.com/forms) in the "Other" section. You can mail, email or fax the completed form back to us per the instructions on the form.

### **Submitting and Approving Time Entries**

#### How can my Attendant submit time for payment?

CDCN has three methods for attendants to submit time:

1. CDCN's Web Portal
2. Mobile Application
3. Paper Timesheet

#### What are the Participant or Attendant ID numbers?

Every Participant and Attendant will be issued a unique identifier by CDCN. These numbers will be sent to Employers after CDCN has received a complete *Employer Enrollment Packet* or *Attendant Enrollment Packet*. For new attendants, the ID number will be listed on CDCN's *Okay to Work* letter that is sent to the Employer upon completion of each attendant's enrollment packet.

If you haven't received your ID numbers within two (2) weeks of submitting complete enrollment packets, please call CDCN at (888) 444-8182.

#### What is the CDCN Portal?

The CDCN portal is Consumer Direct's online portal to submit time shifts, view utilization information and access documents. You can access the portal by visiting [www.ConsumerDirectVA.com](http://www.ConsumerDirectVA.com) and clicking on Resources and selecting CDCN Portal.

#### When can I register on the Web Portal?

You can register for the Web Portal at any time.

#### How do I register for the Portal?

Instructions can be found on our website at [www.ConsumerDirectVA.com/news](http://www.ConsumerDirectVA.com/news) and [www.ConsumerDirectVA.com/training-materials](http://www.ConsumerDirectVA.com/training-materials). You will need a valid email address to register. A verification code will be sent to the email address provided. During the transition, it may take several days for your account to be fully setup. Please allow for setup time before attempting to enter time for the first time.



## Frequently Asked Questions

The Participant, Employer and Attendant must all register on the portal. If the Participant and Employer are the same person, please select the “Participant” role.

**Helpful Hint:** Open a new tab when retrieving the verification code from your email address, while leaving the registration page open on the original tab.

### How does the Attendant submit time via the CDCN portal or mobile app?

#### Submitting time by mobile app:

1. Attendant will register and login to the CellTrak App.
2. Once logged in, the Attendant will select Run Unscheduled Participant Visit.
3. Attendant will choose the participant in which they are providing service for and click the arrow button.
4. The Overview page will appear; the Attendant will need to select Start at the bottom of the screen.
5. After they select Start, the Attendant will select the proper Workgroup ID (Service Code) to designate the intended service they are going to provide and select the arrow key.
6. The Attendant can then provide service; once the Attendant is finished with the service, the Attendant can select Finish.
7. The Attendant and Participant will need to fill out the Finished Visit screen.
  - a. Acquiring the proper Employer’s Signature
  - b. Acquiring the Attendant Signature
  - c. Selecting if the Activity Requires Adjustment
  - d. Adding any Visit Summary Notes
  - e. To save this screen the Attendant will select the Check Mark

#### Submitting time via portal:

1. Attendant will register on CDCN’s portal, creating a username and password.
2. Once all documentation is completed and the Attendant has been approved to work, their registration process will be completed internally.
3. Attendant will log into the CDCN portal where they will see their dashboard.
4. Attendant will click on a button that says “Time Entry”.
  - a. This will take them to a page displaying the current week.
5. All services codes that the Attendant can work are displayed in that grid.
6. Attendant clicks on the day they want to enter time for and complete the information.
7. When all shifts have been entered, Attendant will select all shifts for submission and click “Submit”

### How does the Employer approve time via the CDCN portal or mobile app?



## Frequently Asked Questions

Approving Time via the CellTrak App:

1. During the Finished Visit screen there will be an option for the Employer/ Member Representative's signature.
  - a. The Attendant will select Yes and ask for the Employer signature

Approving Time via the Portal:

1. Employer/Member must first be registered on the CDCN portal.
2. Once registered, when all paperwork is completed, the registration will be completed internally.
3. Once registration is completed, Employer may log in and will arrive at their dashboard.
4. The Employer/ Member will see a table of shifts that will need to be approved, if any.
5. To approve shifts, they will click a button that says "Time Entry".
6. Employer/Member will see the current week in a table showing all shifts submitted by Attendant.
7. Employer/ Member may select one or more shifts to approve.
8. After selection, Employer will click on "Submit".
  - a. This will submit selected records for payroll.
9. The Employer/Member may also reject any shift.
  - a. Rejected shifts are returned back to Attendant with comments, to be deleted or corrected.

May I submit paper timesheets?

Yes. Blank timesheets can be found on Consumer Direct's website at [www.ConsumerDirectVA.com/Forms](http://www.ConsumerDirectVA.com/Forms) in the "Timesheet and Payroll Related Forms" section.

May I submit one paper timesheet for more than one service?

No. Currently there is one service code per timesheet.

What are the service codes?

- Attendant - S5126
- Respite - S5150
- Companion - S5136

What information is required on the paper timesheet?

Each timesheet will need to include:

- Individual name and ID number,
- Attendant name and ID number,
- Service date(s)
- Shift in and out times,
- Service type (Attendant, Respite, or Companion),
- Employer signature and date, and
- Attendant signature and date.



## Frequently Asked Questions

If you enter time online you will enter the same information through our web portal.

### Where do I send my timesheet?

Timesheet-only fax: 1-877-861-4523; or

Timesheet-only email: [CDVATimesheets@ConsumerDirectCare.com](mailto:CDVATimesheets@ConsumerDirectCare.com)

## Payroll Questions

### When can attendants start receiving pay?

CDCN can start paying your attendants when the following steps are complete:

1. The Participant is approved to receive Authorized Services;
2. The Participant is eligible for Medicaid and Waiver services;
3. The *Employer of Record Enrollment Packet* has been received by CDCN, all forms are complete, and a unique ID has been issued;
4. The *Attendant Enrollment Packet* has been received by CDCN and all forms are complete.

### Who is responsible for approving and submitting time to CDCN?

As the Employer, you will approve and submit time to CDCN. You will also review, approve and submit an attendant's final timesheet upon discontinuation of employment. You can select a responsible person to help you by completing and submitting the *Signature Authority Form* to CDCN.

### What is the Payroll Schedule?

Payroll Schedules show pay periods and pay dates. Depending on where the Participant lives, you will use Payroll Schedule A or Payroll Schedule B. The schedules are available on our website at [www.ConsumerDirectVA.com/forms](http://www.ConsumerDirectVA.com/forms) in the "Timesheet and Payroll Related Forms" section.

For attendants that transitioned from PPL to CDCN, we will continue to use the same payroll cycle that you had before. If you do not know your pay schedule; please use Pay Schedule B.

### How is pay issued?

Pay is issued as a direct deposit to the bank account of choice or through a US Bank Focus Card.

### How often is pay processed?

Pay is processed every other Friday depending on your pay schedule. The payroll calendar is posted on our website at [www.ConsumerDirectVA.com/Forms](http://www.ConsumerDirectVA.com/Forms).

### What is a Patient Participation deduction (aka Patient Pay)?

The Patient Participation deduction is an amount determined by the local Department of Social Services (DSS) that the Participant may have to pay for the services he or she receives from the Attendant. If the Participant is subject to this deduction, the



## Frequently Asked Questions

Patient Pay amount determined by DSS will be subtracted from the Attendant's pay and must be repaid by the Participant. In order to be reimbursed, the Attendant must show the EOR a copy of his or her pay stub showing the Patient Pay deduction. The EOR is responsible for ensuring that the Attendant is reimbursed for the full amount deducted from the Attendant's pay.

### When will CDCN deduct the Patient Pay?

Patient Pay will be deducted from attendant's pay checks for pay periods that include the first day of each month. Pay Schedules A and B show these pay periods circled.

### What if the Participant loses Medicaid Eligibility?

The Attendant can be paid through CDCN only for services provided to a Participant who is eligible for Medicaid and Waiver services. Contact your local Department of Social Services (DSS) eligibility worker to be sure the Participant is eligible for Medicaid services.

### What if the Participant loses Waiver Eligibility?

Contact your Services Facilitator to be sure the Participant is eligible for Waiver services.

### The Participant is in the hospital or nursing facility. Can the Attendant be paid?

No. The Attendant cannot be paid to provide care while the Participant is receiving services in an in-patient setting such as a nursing facility or hospital.

### Will the Employer be required to pay for services out of my own pocket?

All authorized payroll related expenses are funded using program funds. These expenses include attendant wages, employer payroll taxes, and unemployment insurance.

The Participant is responsible for paying the Patient Pay as determined by the Department of Social Services. See the "Patient Pay" section for more information.

CDCN and DMAS will not pay for services that do not meet requirements, including but not limited to circumstances such as:

- Medicaid or Waiver ineligibility
- An attendant who has failed a Criminal History Record check due to a barrier crime
- An attendant who has failed a child abuse and neglect records check
- An attendant who is named in the federal List of Excluded Individuals/Entities database
- An attendant working more than the number of authorized service hours
- Hours submitted to CDCN more than a year after the date worked.

### Whom do I contact if I have questions regarding my pay?

Please contact CDCN's Customer Service Center at (888) 444-8182.



### Tax Questions

#### Will the IRS or Virginia Department of Taxation send me letters?

Now that you are an employer, you may receive letters or forms. These letters may come from the IRS, Virginia Department of Taxation, and Virginia Employment Commission. CDCN asks for these letters to be sent to CDCN but they may be sent to the address of the Employer. Most of the letters are for information only and you do not need to act. If you have questions, call CDCN Customer Service; we may ask you to fax, email or mail the document to us.

#### What taxes are withheld for each of my attendants?

Most people must pay taxes. Taxes that are withheld include Social Security and Medicare (FICA), and income taxes (federal and state) for each paycheck. Withholding amounts are based on the tax exemption status the Attendant selected on the tax paperwork. A list of payroll withholdings will be on the Attendant's pay stub.

#### Does the Employer of Record handle payment of Employment Taxes?

The program will pay the Employer's portion of taxes. As your F/EA, CDCN will complete and submit all paperwork and payments.

#### Who will issue W-2s?

In 2019 - If you were a part of the F/EA Transition then PPL will process W-2's for any wages/pay issued in 2018.

In 2020 - Consumer Direct will issue the W-2 Statement for wages paid in 2019. CDCN has until January 31<sup>st</sup> to mail the W-2 to your employees.