pennsylvania
DEPARTMENT OF HUMAN SERVICES
OFFICE OF LONG TERM LIVING

Participant Name	Employer Name	Employee Name

Tax Exemption Form

Employees providing domestic services, such as respite or nursing, may be exempt from paying certain federal and state taxes based on the employee's age, student status, or family relationship to the employer. In some cases, the employer may also be exempt based on the employee's status. If you and your employer qualify for these exemptions, you must take them. OLTL, through Public Partnerships LLC (PPL) will determine the tax exemptions that apply to you and to your employer (see enclosed guidelines). Employee: Please answer all the following questions based on your age, student status, and relationship to the employer:

Relationship Questionnaire

1. Are you a non-resident alien temporarily in the United States on an F-1, J-1, M-1, or Q-1 visa admitted to the US for providing domestic services?

☐ **YES**, that description fits my status. ☐ **NO**, that description does not fit my status.

2. Are you the child of the employer (includes adopted children)?

☐ **YES**, my employer is my parent (mother or father). ☐ **NO**, my employer is not my parent.

3. Are you the spouse of the employer?

☐ **YES**, my employer is my spouse (husband, wife or domestic partner). ☐ **NO**, my employer is not my spouse.

4. Are you the parent of the employer (includes adopted children)?

☐ **YES**, my employer is my child (son or daughter). ☐ **NO**, my employer is not my child.

5. If you answered, "YES," to Question 4, check any of the following that apply.

☐ **YES**, I also provide care for my grandchild or step-grandchild in my child's home.

☐ **YES**, my grandchild or step-grandchild is under 18, or has a physical or mental condition that requires personal care of an adult for at least four weeks in a row during the calendar quarter in which services are performed.

☐ **YES**, my child (son or daughter) is widowed, divorced, not remarried or living with a spouse who has a mental or physical condition so the spouse cannot care for my grandchild for at least four weeks in a row during the calendar quarter in which services are performed.

☐ **NO**, none of the above apply.

6. Are you under the age of 18 or do you turn 18 before December 31?

☐ **YES**, I am under 18 or am turning 18 **before December 31** ☐ **NO**, I am over 18.

*If you answered, "**YES**," to Question 6, answer the following question. If you answered, "**NO**," skip the question below.*

Is this job of performing household services (respite) your principal occupation?
NOTE: Do not answer, "YES," if you are a student.

☐ **YES,** this is my main job. ☐ **NO,** this is not my main job.

Employee Signature _____ Date _____