



SequoiaSD

Part of the AssuranceSD family

CALIFORNIA SELF-DETERMINATION PROGRAM PARTICIPANT CHECKLIST SOLE EMPLOYER

DOCUMENT NAME
Memo of Understanding
IRS Form: SS-4
IRS Form: 2678
Release of Confidential Information
Direct Care Professional Rate Agreement

Note:

Please ensure all **REQUIRED** documents are filled out accurately before submitting them for processing.



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Thank you for choosing SequoiaSD as your Financial Management Service (FMS) provider. We are committed to ensuring the participant stays within their budget, monitoring fraud and abuse, and other services that ensure for best-in-class financial management services.

We are committed to providing the following services:

- **FMS as Bill Payer (also known as the Fiscal Agent model):** A participant may choose this model of FMS provider when goods or services are purchased from a business. The FMS providing services in this capacity writes checks and pays for goods and services listed in the IPP. No employer/employee relationship exists between the FMS, the service provider, or the participant. The business is responsible to provide the items or workers and the FMS provider writes the check for the goods or services provided. The business maintains the employer/employee relationship with any workers and therefore is responsible for all applicable employment laws and taxes and to obtain appropriate insurances.
- **Participant as Sole Employer: (also known as the Fiscal/Employer Agent)** A participant may choose this model if they want to be the direct employer of those providing services. The FMS providing services in this model assists the participant to abide by all applicable employment laws, verifies provider qualifications and processes payroll. The participant is required to obtain any necessary insurances related to employment.

SequoiaSD

34163 Pacific Coast Hwy, Suite 225-A
Dana Point, CA 92629

Monday through Friday: 8am- 4:30pm

Phone: 949-301-9950

Fax: 949-876-8753

Email: info@sequoiasd.com



SequoiaSD's FMS support includes, but is not limited to, the following services:

Managing Payroll and Taxes

- Creating payroll schedules for clients
- Process timesheets and/or claims
- Processing regular (bi-weekly) payroll for workers
- Processing ACH files, Direct Deposits
- Following State and Federal Wage and Hour Rules for regular and overtime pay
- Making adjustments to payroll when needed
- Filing new hire reports with appropriate State agencies
- Processing garnishments for Participant's workers
- Processing Cost Share payments for Participants (if applicable)
- Filing and depositing quarterly and annual reports (940, 941, 941x, Schedule R and B)
- Issuing W-2s to employees and 1099s to vendors at year end
- Filing and refunding FICA refunds per IRS rules
- Reporting unclaimed property per state guidelines
- Obtaining a FEIN as a Vendor Fiscal Employment Agent
- Employment verifications

Managing Budgets

- Verify services are HCBS Compliant with documentation from the Regional Center (RC) prior to issuing payment.
- Review budgets on a regular basis to ensure participant has enough funds.
- Provide monthly budget reports to participants and service coordinators.
- SequoiaSD will set up participants/representatives in SequoiaSD's dashboard so the participant/representative can review their budgets on a regular basis.

Managing Participant Onboarding

- Providing new participants with preformatted enrollment packets
- Processing IRS forms SS-4, and 2678
- Obtain EIN for participant
- Processing applicable State Tax and State Unemployment Tax Applications
- Processing State Power of Attorney forms when applicable
- Education and coaching on various aspects of Self-Determined Programs, including:
 - Employment laws, overtime rules, timesheet and insurance requirements
 - How to review monthly budget reports as provided by the FMS
 - The requirements related to eligible goods and services, such as background checks, service verification, etc.

Managing Worker and Vendor Onboarding

- Process and review all worker backgrounds against program excluded crime policies
- Run and Compare Office of Inspector General (OIG) exclusion list against all active workers at the time of hire and monthly thereafter
- Provided training to workers and participants on how to complete paperwork correctly, how to be an employer (i.e., hiring, coaching, firing etc.) and the roles of F/EA, worker and participant in a Self-Determined Program
- Verify vendor licensure/certifications prior to services being performed and prior to the licensure/certification expiring (if applicable)
- Review and properly classify an individual as worker or independent contractor

Managing Workers Compensation

- Processing Workers' Compensation Policy applications for each participant
- Making timely payments of premiums
- Providing training for the client regarding Workers' compensation questions
- Acting as an ongoing resource to Participants for Workers' Compensation
- Performing the annual audit
- Processing any refunds or adjustments to premiums following the annual audit

Employer's Responsibilities Federal and State Regulations

To ensure that SequoiaSD stays in compliance with local, state and federal rules and requirements, SequoiaSD reviews www.irs.gov, www.uscis.gov, and www.dol.gov websites on a monthly basis. SequoiaSD staff reviews applicable forms, instructions, notices and publications on the aforementioned websites in relation to domestic workers, F/EA tasks, and household employees to ensure SequoiaSD is kept up to date with all state and federal guidelines.

Worker (Employee) On-Boarding Processing

When a participant has selected a Worker, SequoiaSD will begin the New Hire process within 2 business days. Upon receipt of the completed New Hire Paperwork, SequoiaSD will reach out to the Worker for required documents, setup training on timekeeping and payroll, and coordinate I-9 verification with the Worksite Employer. If the representative is also an employee for the participant, SequoiaSD will complete the I-9 verification. All documents will be stored in the SequoiaSD's storage site. SequoiaSD will link the worker to the participant and will be notified of ability to begin support.

Policy Regarding Background Checks

SequoiaSD requires completion of all required state and federal background checks and exclusionary databases at the time the Worksite Employer wants to use a provider/vendor. This includes the Department of Human Service Office of Inspector General's Exclusionary list. Upon completion of the background check requirements, the worker, vendor (if applicable), and employer are notified that the worker, and vendor (if applicable) can begin on-boarding.

Service Provider/Vendor On-Boarding Process

When a participant has selected a specific vendor, the vendor is given SequoiaSD's Vendor paperwork. Upon receipt of completed paperwork, SequoiaSD enters all information into the system, recording completion of all required paperwork as part of the setup checklist. If any required documents are missing or incomplete, the provider remains in a "pending" status until all documents are received. While they are pending, no payments can be made to the vendor.

Timesheet Entry (via electronic)

Electronic

SequoiaSD's eTimesheets module (EVVIE) allows worksite employer and employees to submit timesheets electronically. eTimesheets has dual workflows that allows both Worker and Participant to create and edit a timesheet. The system tracks all actions on the timesheet and requires both parties to approve the timesheet before it migrates into our FMS system. Notification emails are generated during the approval process to notify parties when a timesheet is ready for approval.

Processing Payroll – Employees and Vendors

SequoiaSD processes payroll for workers are based on **semi-monthly** pay cycle. All payments are made via Direct Deposit/ACH only.

- **1st -15th**
- **16th - End of Month**

END OF THE MONTH INVOICES: For ongoing services billed at a monthly rate

SEMI MONTHLY INVOICES: For less frequent services

***All invoices must be approved and submitted by the Participant/Authorized Representative



SequoiaSD will facilitate all Participant Directed Goods and Services Purchases as follows:

1. All request must be included on the APPROVED SPENDING PLAN
2. All request must be submitted through the SequoiaSD Participant Directed Purchase Request Form SequoiaSD Participant Directed Purchase Request Form
3. All request will be processed within 2 weeks of receiving the request
4. If this is an urgent (health and safety) need, email the office for a quicker processing time.
5. SequoiaSD will not authorize ANY reimbursements
6. SequoiaSD will not pick up or deliver and goods
7. SequoiaSD will not house goods for pickup
8. SequoiaSD is not responsible for dissatisfaction with the goods or service if ordered correctly.

In an effort to continually improve your experience, we are listing the most common questions asked about the services we provide, along with the answers. We hope this will enhance your experience and help you in your efforts to order what you need.

Frequently Asked Questions

- Can the member order more than one item on the Purchase Request Form?
 - Yes, as long as the items are ordered from the same website/company the participant can order more than one item. If there are multiple items from multiple websites/companies, a separate request needed.
- Why is Sales Tax being charged on the participants order?
 - Sales tax is required by law to be collected unless the item being purchased is clearly a tax-exempt item. SequoiaSD collects sales tax on all taxable items whether or not the website/company charges sales tax. The participant and SequoiaSD are required by law to pay sales tax.
- Is there a minimum dollar amount required for an order?
 - No, we do not require a minimum dollar amount for the order.
- How are returns handled?
 - The participant /authorized representative is responsible for researching and selecting the item/s and as a result should make certain that the item will meet their needs. In addition, some items are nonreturnable, and it is the participant's responsibility to make sure they are selecting the correct item/size before placing the order. If an item is defective or damaged, SequoiaSD will assist with the facilitation of the return but it is ultimately the responsibility of the participant/authorized representative.
 - If the participant is wanting to return an item because it is the wrong size or not what they wanted, SequoiaSD will not assist in returning the item.



Memorandum of Understanding for Employer

Employer Name: _____

Employer DOB: _____ / _____ / _____ Participant Name: _____

Relationship of Employer to Participant: _____

Conservator/Guardian/POA Name (if applicable): _____

I am responsible for "Participants" personal well-being and serve as the responsible party/designated person for services issued under The Lanterman Act and authorizations provided by the Regional Center. I further acknowledge my duties as the Employer include but are not limited to:

Providing a workplace free from hazards and comply with standards, rules and regulations issued under the Federal Occupational Health and Safety Act as well as any relevant state laws. Part of this responsibility includes the requirement that I regularly examine workplace conditions to make sure they conform to applicable OSHA standards.

A copy of these standards can be found at www.osha.gov/laws-regs

Supporting the new hire and vendor on-boarding process, including acquiring documentation, ensuring completion of the Enrollment Packet, submission of required documents, & verification of the I-9 Form for all staff;

Ensuring that the individuals I choose to hire, are qualified and able to perform the job duties hire to complete. This includes a valid CPR/FA certification for Respite Workers/Personal Care Workers during the length of employment;

If I choose to be a Care Provider as well as a Employer; this will not change my responsibilities as the Employer;

Defining the job duties of the Care Provider including ensuring that the Care Provider is not engaging in services outside the scope of those authorized by the Regional Center. I will ensure my employee receives appropriate training and maintains all necessary certifications and/or licenses as required by DDS;

I will supervise their day-to-day activities and evaluate the performance of my employee(s), providing appropriate feedback to ensure that I am receiving quality support;

Providing SequoiaSD with the necessary documentation to assure timely compensation of my employee(s). I will sign off/approve any time sheets for hours worked by my employee(s). I understand falsifying time sheets will cause legal proceedings to be pursued;

Establishing and monitoring a work schedule that ensures compliance with California labor laws for the Care Provider employee regarding overtime, meal and rest periods. I understand that Labor Code 1451(b)(2)(f) excludes any person who is employed pursuant to a voucher issued through a regional center and thus the Care Provider may be exempt from overtime, meal and rest period requirements imposed by California Wage Orders. I will:

- minimizes overtime expense;
- prevent the Care Provider from working 7 consecutive days in a work week.

MEMORANDUM OF UNDERSTANDING (MOU)
SOLE-EMPLOYER (continued)

I agree to remain within the budget amount issued on the approved spending plan and understand that it is my responsibility to manage my budget to prevent overages to avoid an out-of-pocket expense.

Providing SequoiaSD with at least 2 week's notice of the intent to terminate a Care Provider or immediately upon being notified by a Care Provider of his/her intent to resign, to ensure that SequoiaSD may process the final payroll in accordance with applicable law.

I understand that SequoiaSD is a Regional Center Vendor and has entered into an Agreement with the Regional Center as the Financial Management Service for the Care Provider and will handle employment administrative functions as outlined below:

- Registering the Care Provider with state and federal government agencies under SequoiaSD's name; collecting, reporting, and paying applicable federal, state and local payroll taxes for each Care Provider from SequoiaSD's account; and assuming sole responsibility for unemployment taxes and Care Provider's worker's compensation insurance;

As the Employer, responsible for the Care Provider's compliance with California labor and employment law, I agree to indemnify SequoiaSD against any and all claims, losses, damages, liabilities, costs and expenses, including attorney fees, that may arise from my actions as the Employer.

This MOU constitutes the entire understanding between SequoiaSD and me, the Employer regarding the employment of the Care Provider and replaces all prior and agreements and understandings, written or oral, with respect to the Care Provider.

This MOU is executed and effective as of the date signed.

Employer Signature: _____ Date: ____ / ____ / ____

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.

Go to www.irs.gov/FormSS4 for instructions and the latest information.

EIN

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested <div style="text-align:right;">, HCSR</div>	
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name
	4a Mailing address (room, apt., suite no. and street, or P.O. box) 34163 Pacific Coast Hwy, Suite 225 - A	5a Street address (if different) (Don't enter a P.O. box.)
	4b City, state, and ZIP code (if foreign, see instructions) Dana Point, CA 92629	5b City, state, and ZIP code (if foreign, see instructions)
	6 County and state where principal business is located	
	7a Name of responsible party <div style="text-align:right;">, HCSR</div>	7b SSN, ITIN, or EIN
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	8b If 8a is "Yes," enter the number of LLC members	
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No		
9a Type of entity (check only one box). Caution: If 8a is "Yes," see the instructions for the correct box to check.		
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Partnership _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Corporation (enter form number to be filed) _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> Personal service corporation _____ <input type="checkbox"/> Military/National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Church or church-controlled organization _____ <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government <input type="checkbox"/> Other nonprofit organization (specify) _____ <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises <input checked="" type="checkbox"/> Other (specify) HCSR _____ Group Exemption Number (GEN) if any		
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country
10 Reason for applying (check only one box)		
<input type="checkbox"/> Started new business (specify type) _____ <input type="checkbox"/> Banking purpose (specify purpose) _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Changed type of organization (specify new type) _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Purchased going business _____ <input checked="" type="checkbox"/> Other (specify) HCSR _____ <input type="checkbox"/> Created a trust (specify type) _____ <input type="checkbox"/> Created a pension plan (specify type) _____		
11 Date business started or acquired (month, day, year). See instructions.	12 Closing month of accounting year December	
13 Highest number of employees expected in the next 12 months (enter -0- if none).	14 Reserved for future use	
0 0 0		
15 First date wages or annuities were paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) N/A		
16 Check one box that best describes the principal activity of your business.		
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input checked="" type="checkbox"/> Other (specify) HCSR		
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. HCSR		
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
If "Yes," write previous EIN here		
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 Tony Venzor	Designee's telephone number (include area code) 949.301.9950
	Address and ZIP code 34163 Pacific Coast Hwy, Suite 225-A, Dana Point, CA 92629	Designee's fax number (include area code) 949.876.8753
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.		Applicant's telephone number (include area code)
Name and title (type or print clearly)		Applicant's fax number (include area code)
Signature	Date	

Form **2678** **Employer/Payer Appointment of Agent**

(Rev. December 2024) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Use this form if you want to request approval to have an agent file returns and make deposits or payments of employment or other withholding taxes or if you want to revoke an existing appointment.

- If you're an employer or payer who wants to request approval, complete Parts 1 and 2 and sign Part 2. Then give it to the agent. Have the agent complete Part 3 and sign it.

Note: This appointment isn't effective until we approve your request. See the instructions for more information.

- If you're an employer, payer, or agent who wants to revoke an existing appointment, complete all three parts. In this case, only one signature is required.

For IRS use:

Part 1: Why you're filing this form.

(Check one)

- You want to **appoint** an agent for tax reporting, depositing, and paying.
- You want to **revoke** an existing appointment.

Part 2: Employer or Payer Information: Complete this part if you want to appoint an agent or revoke an appointment.

1 Employer identification number (EIN)

□	□	-	□	□	□	□	□	□	□
---	---	---	---	---	---	---	---	---	---

2 Employer's or payer's name
(not your trade name)

3 Trade name (if any)

4 Address

Number	Street	Suite or room number
City	State	ZIP code
Foreign country name	Foreign province/county	Foreign postal code

5 Forms for which you want to appoint an agent or revoke the agent's appointment to file. (Check all that apply.)

	For ALL employees/ payees/payments	For SOME employees/ payees/payments
Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return* (all 940 series)	<input type="checkbox"/>	<input type="checkbox"/>
Form 941, Employer's QUARTERLY Federal Tax Return (all 941 series)	<input type="checkbox"/>	<input type="checkbox"/>
Form 943, Employer's Annual Federal Tax Return for Agricultural Employees (all 943 series)	<input type="checkbox"/>	<input type="checkbox"/>
Form 944, Employer's ANNUAL Federal Tax Return (all 944 series)	<input type="checkbox"/>	<input type="checkbox"/>
Form 945, Annual Return of Withheld Federal Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
Form CT-1, Employer's Annual Railroad Retirement Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
Form CT-2, Employee Representative's Quarterly Railroad Tax Return	<input type="checkbox"/>	<input type="checkbox"/>

* Generally, you can't appoint an agent to report, deposit, and pay tax reported on Form 940, unless you're a home care service recipient.

- Check here if you're a home care service recipient, and you want to appoint the agent to report, deposit, and pay FUTA tax for you. See the instructions.

I am authorizing the IRS to disclose otherwise confidential tax information to the agent relating to the authority granted under this appointment, including disclosures required to process Form 2678. The agent may contract with a third party, such as a reporting agent or certified public accountant, to prepare or file the returns covered by this appointment, or to make any required deposits and payments. Such contract may authorize the IRS to disclose confidential tax information of the employer/payer and agent to such third party. If a third party fails to file the returns or make the deposits and payments, the agent and employer/payer remain liable.

Sign your name here

Print your name here

Print your title here

Date

Best daytime phone

Now give this form to the agent to complete.



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Part of the AssuranceSD family

RELEASE OF CONFIDENTIAL INFORMATION AUTHORIZATION FORM SOLE-EMPLOYER

This form authorizes SequoiaSD to disclose any information regarding the services you receive, wages and payment information for your workers and/or anything else related to your service and support plan. You have the right to revoke this Authorization by providing SequoiaSD with written notice of revocation.

AUTHORIZATION

I, _____, on behalf of _____, I hereby authorize SequoiaSD or any of its staff to disclose, by any acceptable means, information regarding the services I receive, wages and payment information for my workers, including fax or email, and/or anything else related to my service and support plan described as follows:

1. DDS
2. Regional Center: _____
3. Other: _____
4. Other: _____
5. Other: _____

***This authorization does not grant the individual authority to sign off on timesheets or any other program-related documents.**

Print Name (Employer): _____

Employer Signature: _____ Date: ____ / ____ / ____



Instructions: Fill out each section as appropriate for each Direct Care Professional (employee) as written in the SPENDING PLAN. If your plan is not approved, please fill in with the names of those you intend to hire. **This can change.

Employer Name: _____

RATE AGREEMENT INFORMATION

If there are no current Direct Care Professionals (employees), please check here:

Direct Care Professional Name	Service Type	Service Code	Wage	Per
<i>Example</i>				
<i>Julia Roberts</i>	<i>Community Living Supports</i>	<i>320</i>	<i>\$25</i>	<i>Hour</i>

Direct Care Professionals with additional/ differential pay rates need prior authorization from SequoiaSD. If approved, please list separately. Please notify us if you need an additional form.

Employer Signature: _____ Date: ____ / ____ / ____



- Time must be recorded **LIVE** and through the **EVVIE APP** only.
- You must clock **IN** and **OUT** of **EACH SHIFT**.
- If you work more than one service code, you must clock OUT before beginning the next service code.
- All shifts must be **APPROVE LOCKED** by the Participant/Representative.
- If an adjustment was made by the Participant/Representative you must **APPROVE LOCK** that shift.
- All timesheets must be received by the deadline below.
- Mileage log must be sent to the Participant/Representative for approval.
- Approved Mileage log must be sent to SequoiaSD for processing by the Participant/Representative
- Any shift not **APPROVE LOCKED**, will not transmit over to FMS and will not be paid until this is completed.

Pay Period	Pay Period Starts	Pay Period Ends	Timesheets Due	Payment/EFT Sent
P1	12/16/2024	12/31/2024	01/03/2025	01/10/2025
P2	01/01/2025	01/15/2025	01/18/2025	01/24/2025
P3	01/16/2025	01/31/2025	02/03/2025	02/10/2025
P4	02/01/2025	02/15/2025	02/18/2025	02/25/2025
P5	02/16/2025	02/28/2025	03/03/2025	03/10/2025
P6	03/01/2025	03/15/2025	03/18/2025	03/25/2025
P7	03/16/2025	03/31/2025	04/03/2025	04/10/2025
P8	04/01/2025	04/15/2025	04/18/2025	04/25/2025
P9	04/16/2025	04/30/2025	05/03/2025	05/09/2025
P10	05/01/2025	05/15/2025	05/18/2025	05/23/2025
P11	05/16/2025	05/31/2025	06/03/2025	06/10/2025
P12	06/01/2025	06/15/2025	06/18/2025	06/25/2025
P13	06/16/2025	06/30/2025	07/03/2025	07/10/2025
P14	07/01/2025	07/15/2025	07/18/2025	07/25/2025
P15	07/16/2025	07/31/2025	08/03/2025	08/08/2025
P16	08/01/2025	08/15/2025	08/18/2025	08/25/2025
P17	08/16/2025	08/31/2025	09/03/2025	09/10/2025
P18	09/01/2025	09/15/2025	09/18/2025	09/25/2025
P19	09/16/2025	09/30/2025	10/03/2025	10/10/2025
P20	10/01/2025	10/15/2025	10/18/2025	10/24/2025
P21	10/16/2025	10/31/2025	11/03/2025	11/10/2025
P22	11/01/2025	11/15/2025	11/18/2025	11/25/2025
P23	11/16/2025	11/30/2025	12/03/2025	12/10/2025
P24	12/01/2025	12/15/2025	12/18/2025	12/24/2025
2026				
P1	12/16/2025	12/31/2025	01/03/2026	01/09/2026