

The Difference Between Tax Documents

W-4 form and Live-In Self-Certification

If you are a provider that lives with your recipient, you have a choice to fill out a [W-4](#) and/or a [SOC 2298](#) Self-Certification form.

This decision is up to you, on which one you file or if you file both. Please research the SOC 2298 Self-certification form. If you elect to mail in the Self-Certification form, it will override any tax forms that you have mailed in previously, that is related to your employment with the one recipient listed on the form.

If you do not wish to mail in the SOC 2298, then you may need to mail in a W-4, to provide the state with your tax information. For mailing address for your W-4, please follow the W-4 instructions you were given at enrollment.

Mail the completed Self-Certification

SOC 2298 form directly to:
IHSS-IRS Live-In Self Certification
PO Box 1677
West Sacramento, CA 95691-6677

If your living situation changes and you are no longer living with your recipient:

- You must file a [SOC 2299](#) to remove the tax exemption.
- You should mail in a current year W-4 to the state, to update your tax information.
- If you do not update the state with these forms, you are liable for the tax consequences.
- You must also fill out and return a Change of Address [SOC 840](#) form to the county.
- You may also file a SOC 2299 if you wish to remove the tax exemption even if you are still living with your recipient.

For more information please visit:

<https://www.cdss.ca.gov/inforesources/ihss/live-in-provider-self-certification>

Please Note: CDSS and County staff are not tax consultants and cannot assist you with the IRS exclusion or how to file amended tax returns. Please contact the IRS or your Tax Preparer for questions or how to file an amended return for past years. For more information, please visit the IRS website (www.irs.gov).

The Importance of Mailing in a W-4 Form

The provider's relationship to the recipient plays a role in determining if they need to mail in a W-4 form, even if you are planning on filing a self-certification form SOC 2298. Although, the relationship, is not the **ONLY** factor in determining if a provider should mail in a W-4 form.

- If the provider is the parent of the recipient and they live together, the provider has an option to mail in a W-4 form, even if plan on sending in a self-certification form SOC 2298, because they **may be** subject to FICA taxes.
- If the provider is not the parent, no matter the relationship they have with the recipient, they **CAN** also mail in a W-4 form, even if they plan on sending in a self-certification form SOC 2298.
 - If the state does not get a W-4 form, then the provider is not paying into FICA, MEDICARE or SDI/SSI. Their pay stubs will show gross and net being the same as no taxes coming out at all.
- Providers are still subject to tax rules to pay into FICA, Medicare and SDI/SSI, this **may not** apply to them if they are the parent of the Recipient.

Will the provider get a W-2 at the end of the year?

- If the parent provider and did not mail in a W-4 form, they will **NOT** get a W-2, whether they mailed in a self-certification form SOC 2298 or not.
- If the parent provider mailed in a W-4 form, they **WOULD** get a W-2, **IF** they were subject to FICA taxes.
- If the provider never mailed in a W-4 form, no matter the relationship to recipient, they would **NOT** get a W-2, but still **MAY BE** subject to FICA taxes.
- If the provider mailed in a W-4 form and a self-certification form SOC 2298, they **WOULD** get a W-2.
- If the provider did not mail in a W-4 form, and mailed in a self-certification form SOC 2298, they will **NOT** get a W-2.

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If you have questions for the county regarding the processing of your forms, please contact:

IHSS Payroll (530) 889-7135 / Email IHSSPayroll@placer.ca.gov