ROLES AND RESPONSIBILITIES OF FISCAL/EMPLOYER AGENT AND REPORTING AGENT

Fiscal/Employer Agent – Resources for Living Independently ("RLI")

Reporting Agent – Automated Data Processing ("ADP")

RLI provides Consumers with information, orientation and training, as needed, about their responsibilities to compensate their Attendants, to meet the obligations for withheld employee taxes, employer taxes, and other payroll deductions, and ensure that Consumers enroll for Workers' Compensation Insurance coverage in a timely manner. Orientation and training is available to Consumers on an ongoing basis to assist the Consumers fulfill their duties as employers.

As the Consumers' appointed Fiscal/Employer Agent, RLI agrees to perform or assist Consumers in performing the following employment and payroll-related tasks:

1. Register the Consumer as an employer, including providing assistance in completing the forms required to obtain a federal employer identification number (EIN) and register with the state and local governments, unemployment compensation agencies, and workers' compensation insurance agency.

2. Prepare and maintain original and file copies of all forms needed to comply with federal, state and local taxing jurisdictions and all other employer reporting requirements.

3. Assist the Consumer to acquire workers' compensation insurance coverage to cover any Attendant's accidents that may occur.

4. Upon receipt of the required completed forms in the Enrollment Packets from the Consumers, RLI will submit the forms to the appropriate agencies. Copies of all forms will be maintained in the Consumers' files and sent to the Consumers for their permanent personnel records.

5. RLI will receive and process all Attendant timesheets, review them for accuracy, prepare submission to ADP based upon the authorized timesheets. ADP prepares the payroll checks, calculates all withheld taxes and other deductions. ADP also maintains all records of gross wages, taxes withheld, employer taxes, other deductions, net payroll checks, check numbers and calendar year-to-date records.

6. RLI maintains all Attendant timesheets in separate Attendant files by calendar year.

7. ADP sends all payroll vouchers and checks along with the payroll register for the biweekly period to RLI. RLI distributes the payroll vouchers for all paychecks directly deposited to Attendants' bank accounts and payments made via debit cards. RLI also distributes all paychecks.

8. ADP is responsible for remitting withheld federal income and FICA taxes, including the employer portion of the FICA taxes on a biweekly basis.

9. RLI is responsible for remitting state and local taxes and other deductions, including wage garnishments, tax liens,

etc.

10. ADP prepares quarterly and annual federal and Social Security Administration tax returns and filings, including the annual Form W-2s. RLI prepares the quarterly and annual state, local and unemployment compensation tax returns and reports.

11. At the Consumer's request, RLI will provide the Consumer with reports of biweekly, year-to-date and annual payroll, payroll taxes, and other deductions.

12. RLI will initially verify each Attendant's qualifications and re-verify them every two years in accordance with PA Department of Welfare's regulations.

13. RLI will provide the Consumer with information, orientation, and training, as needed, concerning their fiscal and payroll responsibilities and obligations as employers of their attendant(s) during orientation provided by RLI coordinating the Consumer's attendant care service. RLI will make orientation and training available to the Consumer on an ongoing basis to assist the Consumer with fulfillment of the duties of an employer.

Consumer: _____

Date: _____

Representative, if any: _____

Date: _____