

**Virginia Department of Social Services  
Authorization to Act as Agent on Customer's Behalf**

*Customer Information:*

*Local Agency Information:*

Name:	Agency:
Address:	Address:
Phone #: (    )	Worker:
Case #:	Phone #: (    )

The Virginia Department of Social Services and the Internal Revenue Service (IRS) have reached an agreement which impacts you, your provider, and the local social services agency regarding the employment status of the provider. The IRS has determined that you and your provider have a common-law employer-employee relationship which means that you are the employer of your provider.

Social Security laws require that all employers pay FICA (Federal Insurance Contributions Act) tax to the federal government to allow the employee to have Social Security benefits. In addition, employers must pay federal and state unemployment taxes for their employees. As such, FICA and federal and state unemployment taxes must now be paid for your provider.

The local social services agency will make these tax payments on your behalf to the federal government once you authorize the agency to act as your fiscal agent. **These tax payments will be made without cost to you.**

Please sign and date the statement printed below so that these tax payments can begin. The local social services agency will keep this statement on file. Without your signed authorization, services cannot be provided, and payment of these taxes would be your responsibility.

**AUTHORIZATION**

***I authorize the local social services agency to act as my agent in withholding FICA taxes from the wages being paid on my behalf to the person who provides care to me in my home. I also understand that the local social services agency will collect and pay the necessary Social Security taxes; pay federal and state unemployment taxes as needed; and issue W-2 forms as required for payment made to my service provider on my behalf.***

\_\_\_\_\_  
Signature of Customer

\_\_\_\_\_  
Date