

MECHANISMS FOR PURCHASING INFORMAL (UNLICENSED) SUPPORT

	EMPLOYER OF RECORD	FISCAL INTERMEDIARY	CLIENT* AS EMPLOYER
Client* determines tasks, hours, rate of pay.	Yes	Yes	Yes
Client recruits and hires people.	Yes	Yes	Yes
Client orients trains and supervises those hired.	Yes	Yes	Yes
Individual(s) client hires are agency employees.	Yes	No	No
Individual(s) client hires are client's employees. (Client must have federal & state Employer ID numbers)	No	No	Yes
Individual(s) client hires are independent contractors. (Federal definition which be met to hold this status.)	No	Yes	No
Agency conducts background checks.	Yes	No	No
Client conducts background checks.	No	Yes	Yes
Agency provides workers comp., unemployment, liability and employer contribution to FICA.	Yes	No	No
Client provides workers comp., unemployment, liability and employer contribution to FICA.	No	No	Yes
Individual(s) client hires completes W-4, I-9 and other paperwork required by state and federal government.	Yes	No	Yes
Agency withholds FICA as well as applicable federal and state taxes, provides W-2's.	Yes	No	No
Client withholds FICA as well as applicable federal and state taxes, provides W-2's.	No	No	Yes
Individual(s) client hires are responsible for their own taxes.	No	Yes	No
Individual(s) client hires can be paid hourly or salaried.	Yes	No	Yes
Individual(s) must be paid a daily, weekly or monthly rate.	No	Yes	No
Client charged a fee for this service.	Yes	Yes	No

****Client means the person with disabilities, or the responsible party acting on their behalf.***