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## INTRODUCTION

Payments issued to Home Help individual caregivers and agency providers, Adult Foster Care (AFC) and Home for the Aged (HA) providers, and Adult Protective Services (APS) providers are considered earned income and must be reported to the Internal Revenue Service (IRS). The Michigan Department of Health and Human Services (MDHHS), on behalf of the client, issues a W-2 for all Home Help individual caregivers. W-2s are based on wages issued in a calendar year.

W-2s are mailed to the individual caregiver's **correspondence address** listed in CHAMPS. If there is a change of address for the individual caregiver, they must update their correspondence address in CHAMPS.

## NON-RECEIPT OF W-2

If an individual caregiver reports non-receipt of their W-2, refer them to the Provider Support Services hotline at 1-800-979-4662.

## W-2 CORRECTIONS

W-2 corrections are required when an individual caregiver reports inaccurate earnings on their W-2 or when earnings were attached to an incorrect Social Security number.

### Inaccurate Earnings

If inaccurate earnings have been reported, an individual caregiver can report this fact to the adult services worker (ASW), or they can call the Provider Support Services hotline at 1-800-979-4662. If the individual caregiver reports the problem to the adult services worker, the ASW must complete the following steps:

1. Verify the individual caregiver's Home Help authorizations for the calendar year with both the client and the individual caregiver.
2. Email Accounts Payable at [MDHHS-Medicaid-Payments-Unit@michigan.gov](mailto:MDHHS-Medicaid-Payments-Unit@michigan.gov) to request a W-2 correction. Type 'Home Help W-2 Correction' in the subject line of the e-mail and include the following information in the body of the email:
  - Individual caregiver's name and Social Security number.

- Individual caregiver's current address.
  - Client's name and recipient ID number.
  - A summary describing the error and contact information for the individual caregiver.
3. Accounts Payable will determine the total amount of gross wages that were issued in the calendar year. Canceled warrants or funds that were recouped during the calendar year will not be included in the gross wages. If there is a dispute over total earnings, the adult services worker must order copies of the warrant(s) from the Michigan Department of Treasury to verify signatures. See ASM 160, Warrants, on how to request the Treasury form 1363.

**Note:** Accounts Payable may need to contact the ASW if it has been discovered that there was an overpayment or if fraud has been determined. The ASW will need to follow recoupment procedures and/or make a referral to the Office of Inspector General (OIG) for fraud.

### **Incorrect Social Security Number**

If an incorrect Social Security number has been reported, the individual caregiver will need to call the Provider Support Services hotline at 1-800-979-4662. Provider Support Services will initiate a ticket to assist the individual caregiver with the required corrections.

### **PROCESS FOR RETURNED W-2S**

Each year, W-2s are returned to MDHHS due to an incorrect address. MDHHS is required to follow-up with individual caregivers on returned W-2s using the following steps:

4. If a W-2 is returned with a forwarding address, Accounts Payable will re-mail the W-2 to the new address and include information instructing the individual caregiver to update their information in CHAMPS.
5. Provider Support Services will supply Accounts Payable with a list of individual caregivers who have already called to request a replacement W-2.
6. If there has been no contact with Provider Support Services, Accounts Payable will check in ASAP or CHAMPS to determine if the individual caregiver has received a payment in

the current calendar year. If there is at least one payment issued in the current calendar year, the information will be put on a spreadsheet and sent to the adult services staff.

7. The Home Help Policy Section will send a spreadsheet with the W-2 information to the local office managers for follow-up.
8. Workers will have 10 working days to attempt one contact with the individual caregiver to verify Home Help services were provided and to ask them to update their correspondence address information in CHAMPS. Workers should notify management if they were successful in contacting the individual caregiver or when an unsuccessful attempt was made.
9. Managers will need to collect the information for their unit or Business Service Center, then forward the completed spreadsheet to the Home Help Policy Section at [MDHHS-Home-Help-Policy@michigan.gov](mailto:MDHHS-Home-Help-Policy@michigan.gov)

#### **NON-RECEIPT OF 1099 AND 1099 CORRECTIONS**

A 1099 is issued to Home Help agency providers, APS, and AFC/HA providers when earnings are above \$600 in a calendar year.

If a Home Help agency provider, APS, or AFC/HA provider reports non-receipt of a 1099 or requires a 1099 correction, refer them to the Provider Support Services hotline at 1-800-979-4662.

#### **CONTACT**

For questions contact [MDHHS-Home-Help-Policy@michigan.gov](mailto:MDHHS-Home-Help-Policy@michigan.gov).