

Live-In Provider Self-Certification Information

Under Internal Revenue Service (IRS) Notice 2014-7, the wages received by Waiver Personal Care Services (WPCS) providers who live with the recipient of those services are not considered part of gross income for purposes of Federal Income Tax (FIT). On March 1, 2016, the California Department of Social Services (CDSS) received a ruling from the IRS that In-Home Supportive Services (IHSS) wages received by IHSS providers who live in the same home with the recipient of those services are also excluded from gross income for purposes of FIT. CDSS received confirmation from the California Franchise Tax Board (FTB) that wages received by IHSS and/or WPCS providers who live with the recipient are not considered part of gross income for purposes of California State Personal Income Tax (PIT).

How do I exclude my wages from FIT and PIT?

You have the option to self-certify your living arrangements to exclude IHSS/WPCS wages from FIT and PIT by completing and submitting a [Live-In Self-Certification Form for Federal and State Tax Wage Exclusion \(SOC 2298\)](#). All requested information on the form must be provided and the form must include your signature and the date you signed the form.

Return Completed SOC 2298 Forms to:

IHSS – IRS Live-In Self-Certification

P.O. Box 1677

West Sacramento, CA 95691-6677

What do I do for wages paid before my Self-Certification Form is received?

Your form W-2 for wages paid in the year prior to the receipt and processing of your Self-Certification form will not be amended. Providers are encouraged to consult with a tax advisor or contact the IRS or FTB directly with questions.

Do I need to file a Live-In Self-Certification Form every year?

The exclusion of your IHSS wages from FIT and PIT will continue each year you continue to work for, and live with, your recipient and you will not need to re-certify every year.

What happens if I stop living with the recipient?

If your living arrangements change and your recipient no longer lives with you but you continue to provide care to the recipient, you should file a [Live-In Self-Certification Cancellation Form for Federal and State Tax Wage Exclusion \(SOC 2299\)](#) at the address above. In addition, you should file [Provider or Recipient Change of Address and/or Telephone \(SOC 840\)](#) (change of address) with the IHSS County Office.

What do I do if I live with more than one recipient?

If you work and reside with more than one recipient, you must complete and submit a separate Live-In Self-Certification Form for Federal and State Tax Wage Exclusion (SOC 2298) for each recipient.

When can I expect my Live-in Self-Certification Form to be processed?

Your current Tax Year wages will continue to be included as federal and state taxable wages until a correct and fully completed Live-In Self-Certification Form for Federal and State Tax Wage Exclusion (SOC 2298) is processed. It may take up to 30 days from the time you send your completed Live-In Self-Certification Form for Federal and State Tax Wage Exclusion (SOC 2298) to be processed before your IHSS wages begin to be excluded from FIT and PIT.

Please Note: CDSS and County staff are not tax consultants and cannot assist you with the IRS or FTB exclusions or how to file amended tax returns. Please contact the IRS, FTB, 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) or the FTB website (www.ftb.ca.gov).