



Live-In Provider Self-Certification Information

Attention In-Home Supportive Services (IHSS) and/or Waiver Personal Care Services (WPCS) Provider:

In January 2017, the California Department of Social Services (CDSS) began allowing IHSS and WPCS providers to self-certify whether they live in the same home with the recipient for whom they provide services.

Under [Internal Revenue Service \(IRS\) Notice 2014-7](#), the wages received by 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, CDSS received a ruling from the IRS that 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. This ruling applies to State Income Tax (SIT) as well.

How Do I Exclude My Wages from FIT and SIT?

Beginning January 2017, you have the option to self-certify your living arrangements to exclude IHSS/WPCS wages from FIT and SIT by sending the [Live-In Self-Certification Form \(SOC 2298\)](#). All requested information on the form must be provided and the form must include your signature and the date you signed the form.

Do I need to submit a SOC 2298 for State and Federal separately?

No. You will not have to send a separate certification form, SOC 2298, for each taxing agency.

What Do I Do For Wages Paid Before My Self-Certification Form Is Received?

Your W-2 Form for past year wages paid prior to 2017, or for 2017 wages paid 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 directly with questions.

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

Your exclusion from FIT and SIT 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 \(SOC 2299\)](#) with the Processing Center. In addition, you should file [SOC Form 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 each recipient.

When can I expect my Live-In Self-Certification Form To Be Processed?

Your wages will continue to be included as federal and state taxable wages until a correct and fully completed Live-In Self-Certification Form is processed.

It may take up to 30 days from the time you send your completed Live-In Self-Certification Form to be processed before your wages begin to be excluded from FIT and SIT.

Why does my W2 show no wages in {box 1} or State Wages in {box 16}?

If you are a Live In Provider who filled out a SOC 2298 your IHSS wages are not reported as income.



What if I have tax questions?

Unfortunately, we cannot provide any tax advice, please contact the IRS or your tax preparer.

Please Note: CDSS and County staff are not tax consultants and cannot assist you with the IRS exclusion or how to file amended tax returns. Please contact the IRS 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).

Quick Links

- [Get Services IHSS](#)
- [County IHSS Offices](#)
- [Medi-Cal Offices](#)
- [County Public Authority](#)

IHSS Recipients:

[IHSS Training/Information - Fact Sheets](#) and [Educational Videos](#)

IHSS Providers:

- [How to Become an IHSS Provider](#)
- [How to Appeal if You are Denied](#)
- [IHSS Provider Resources](#)

IHSS Timesheet Issues/Questions:

[IHSS Service Desk for Providers & Recipients](#),
(866) 376-7066

Suspect Fraud?

- [IHSS Fraud Hotline: 888-717-8302](#)
- [Help Stop Medi-Cal Fraud and Abuse](#)
- [Provider Fraud and Elder Abuse complaint line:](#)
1-(800)-722-0432

- [Get Services APS](#)
- [County APS Offices](#)
- [Get Services CAPI](#)