



WELCOME TO THE GMG MANAGEMENT CONSULTING, INC. PRESENTATION FOR
THE NATIONAL PARK SERVICE CHILD CARE SUBSIDY PROGRAM (CCSP)

GMG MANAGEMENT CONSULTING, INC.

- GMG Management Consulting Inc, (GMG) is a woman-owned small business that has been providing exemplary service to Federal agencies for more than 20 years. We specialize in providing accounting, financial, audit, and administrative support across a broad spectrum of business areas.

- GMG was selected by National Park Service (NPS) to facilitate the agency's Child Care Subsidy Program. Our core responsibilities for this program relating NPS employees include:

- Manage all administrative tasks associated with the childcare subsidy program including evaluating and processing all childcare subsidy applications promptly to determine applicant eligibility and financial support allowed by the NPS.
- Provide NPS employees with child care subsidy applications as well as any additional information required to help educate NPS employees about the program.
- Ensure that the child care provider invoices are submitted to us monthly and that the provider invoices are paid promptly upon approval.



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Where to find The United States NPS Child Care Program Information:

Log onto <https://gmg-mgt.com/> and click on the GMG Child Care Subsidy link and download the program marketing brochure, it has everything you need to know about the program.

GMG Program Manager:
Marc Stagers

- If you qualify for the program, please download the forms and complete them.
- For questions you may have while completing the forms, please send an email to: childcare@gmg-mgt.com and a GMG Representative will contact you and provide the necessary assistance.

Remember that GMG is here to help you any way we can with questions, concerns or issues that you may have relating to the NPS Childcare Subsidy Program.

NPS CHILD CARE SUBSIDY

PARTICIPANT BROCHURE AND INSTRUCTIONS

WEBSITE: WWW.GMG-MGT.COM

EMAIL: CHILDCARE@GMG-MGT.COM



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GENERAL PROGRAM OVERVIEW

I. NATIONAL PARK SERVICE CHILD CARE SUBSIDY PROGRAM BACKGROUND

• On November 12, 2001, Congress enacted H.R. 2590 into Public Law 107-67. Within this legislation, under Sec. 630, it permits Federal agencies to administer a program to assist their lower income Federal employees with the costs of childcare. This legislation also permits Federal agencies to provide subsidies directly to the childcare provider and thus can reduce the amount of money parent's pay for childcare. This legislation established the foundation for the agency's childcare program and consistent with the NPS goals of promoting family-friendly initiatives and programs.

II. GMG MANAGEMENT CONSULTING, INC.'S ROLE (GMG)

• GMG has been selected to administer the NPS' Child Care Subsidy Program. Our role is to ensure that eligible employees are allowed to participate in the program and ensure that Child Care Providers are paid in accordance with the NPS' regulatory guidelines. Should you, as an NPS employee or a Childcare Provider have any questions related the subsidy program, for example completing the application and/or submitting an invoice, please submit your questions to us via email at childcare@gmg-mgt.com, and we will be happy to assist you.

NPS CHILDCARE PROGRAM ELIGIBILITY REQUIREMENTS

■ III. NPS' PROGRAM ELIGIBILITY REQUIREMENTS

- All full-time NPS employees are eligible to apply for child care subsidy if they use a licensed and/or state regulated child care .
- The applicant's total family income is less than \$90K, as indicated on your most recent tax return (Adjusted Gross Income – line 11 on your 1040 tax form);
- The applicant's child care provider must be licensed and/or regulated by state or local authorities; and
- As indicated in the table to the right, the NPS employee is required to pay their portion of the childcare cost and the NPS will pay its share based on the fixed monthly reimbursement amount.

Total Family Income (TFI for NPS employee and working spouse)	NPS Child Care Plan will Pay	Monthly Cap for Single Child Care costs per family	Annual Cap for Single Child Care costs per family
Over \$90,000	0%	\$0	\$0
\$70,000 to \$90,000	35%	\$300	\$3,600
\$50,000 to \$69,999	55%	\$420	\$5,000
\$49,999 or less	85%	\$625	\$7,500

NPS CHILD CARE PROGRAM

III. NPS' PROGRAM ELIGIBILITY REQUIREMENTS (Continued)

As provided in the regulations under Public Law 107-57, for the purposes of this program, a child is considered to be:

- Biological child who lives with the Federal employee;
 - An adopted child;
 - A stepchild;
 - A foster child;
 - A child for whom a judicial determination of support has been obtained; or
 - A child to whose support the Federal employee who is a parent or legal guardian makes regular and substantial contributions.
-
- The law covers the children of Federal employees from birth through the age 13 and disabled* children through age 18. *A disabled child is defined as one who is unable to care for himself or herself based on a physical or mental incapacity as determined by a physician or licensed or certified psychologist.

NPS CHILD CARE PROGRAM

IV. NPS CHILD CARE PROGRAM PROVISIONS

As a new applicant please download the Childcare Subsidy Application Form (**OPM 1643**) from our website: www.gmg-mgt.com and click the Childcare Subsidy Forms link.

Other Applicant Documentation Required:

- Two most recent pay statements for each parent or guardian in the household
- A copy of the most recent Federal Tax Return for each parent or guardian in the household
- “Child Care Provider Information Form” (**OPM 1644**)
- A copy of the childcare provider’s current license or state of compliance with State and /or local childcare regulations with a Statement of Compliance form the appropriate State, or local body/entity charged with regulating the provider.
- A copy of the provider’s fee schedule
- Child Care provider’s Form W-9

NPS CHILD CARE PROGRAM

V. RENEWING PARTICIPATION

- Every year, by April 15th, participants must submit an updated (OPM 1643), pay statements, tax return(s), and provider fee schedules and an updated provider license if expired or expiring.

VI. INVOICING

- To ensure subsidies are paid and reported timely to the NPS, invoices must be submitted to GMG via email: childcare@gmg-mgt.com no later than the 10th of the month after the month that the service was provided. All invoices must display the total childcare cost for the month including the NPS employee's paid portion of the childcare costs so that we monitor program compliance. Any changes to the pre-printed amount on the invoice must be explained and accompanied by supporting documentation to be accepted for payment. The NPS employee and provider must submit a signed attendance form indicating the days the child attended the daycare for the invoicing period.

VII. PROVIDER PAYMENTS

- After an invoice is received and approved the Child Care providers are paid directly via Electronic Funds Transfer (EFT) payments by GMG. Accurate, properly prepared, and signed invoices are generally paid within 15 days of receipt. Providers can contact GMG to discuss the status of payment 10 days after invoice approval has been confirmed. GMG does not pay late fees.

NPS CHILD CARE PROGRAM

VIII. CHANGING CHILDCARE PROVIDERS

If you change childcare providers after beginning the subsidy program, you must immediately notify GMG and submit the following information to our email address: childcare@gmg-mgt.com:

- The last date your child will/did attend the old childcare provider and the first date your child will/did attend the new childcare provider
- Applicant Child Care Subsidy Form (OPM 1643)
- Childcare Provider Information Form (OPM 1644) for the new provider
- A copy of the new provider's current license or state of compliance with State and/or Local childcare regulations
- Provider tax ID and banking information
- A copy of the new provider's fee schedule

GMG is not responsible for errors or omissions in these procedures because the NPS has the latitude to update its childcare program policies at any time.

NPS CHILD CARE PROGRAM REQUIRED FORMS

*** PLEASE READ CAREFULLY BEFORE UPLOADING ANY FILES**

ALL NPS APPLICANT FILES SHOULD BE UPLOADED USING THE FOLLOWING NAMING CONVENTION:

*** LASTNAME_FORM NAME**

FOR EXAMPLE:

- ***SMITH_TAXRETURN***
- ***SMITH_1643 FORM***
- ***SMITH_PAYSTUBS***

FOR PROVIDER'S:

COMPANYNAME_NPS EMPLOYEE'S LAST NAME_FORM NAME

FOR EXAMPLE:

- ***DADDYDAYCARE_SMITH_W9***
- ***DADDYDAYCARE_SMITH_1644***

**CHILD CARE SUBSIDY APPLICATION FORM
DEPARTMENT _____**

(Insert Federal Agency Name)

The department _____ may contact the applicant to request clarification on the subsidy application.

(Insert name of organization administering the program)

You must attach the following documents:

1. Pay statements for the most recent two pay periods for each parent or guardian;
2. A copy of your most recent Federal and State income tax returns;
3. A copy of your child care provider's most recent license or statement of compliance with State and/or local child care regulations; and
4. A completed OPM form 1644, signed by the provider(s) below.

Section I - Parent / Legal Guardian Information			
Applications that are not fully completed or do not contain the information listed below will not be processed and will be returned to the applicant. If you do not provide all of the information requested, you will not receive a subsidy award. When more than one parent works for the Federal Government, subsidies cannot be awarded for the child/children by more than one Federal agency.			
1. Name (Last, first, middle initial)		2. Social Security Number (SSN)	3. Grade
4. Work address (Include street number, city, state and ZIP code)		5. Work e-mail address	
		6. Work telephone number	
7. Home address (Include street number, city, state and ZIP code)		8. Home e-mail address	
		9. Home telephone number	
10. Category of parent <input type="checkbox"/> Single <input type="checkbox"/> Couple	11. Spouse federal employee <input type="checkbox"/> Yes <input type="checkbox"/> No	12. Name of spouse (Last, first, middle initial)	14. Grade of spouse
13. Employing agency of spouse			
15. Total family income as reported on adjusted gross income line of most recent IRS form 1040/1040A <i>*Include a copy of the IRS form</i>			
Section II - Child Information			
List information for all children for whom you are applying for a subsidy. (If you are applying for more than three children please attach the pertinent information to this form)			
1a. Name of first child	b. SSN of child	c. Date of birth (MM/DD/YYYY)	
d. Name of child care provider	e. Weekly child care cost	f. Date of enrollment (MM/DD/YYYY)	
g. Type of application (Check one) <input type="checkbox"/> New family <input type="checkbox"/> Adding/changing family information <input type="checkbox"/> Reapplication (previously enrolled, not current) <input type="checkbox"/> Annual recertification <input type="checkbox"/> Changing provider information (attach new license and OPM Form 1644)			
h. Is any other form of State, County or Local subsidy being received for the child(ren)? <input type="checkbox"/> Yes (If "Yes", complete i. and j.) <input type="checkbox"/> No	i. Source of subsidy		
	j. Amount of subsidy		
k. Address of provider (Include street number, city, state and ZIP code)		l. Telephone number of child care provider	
		m. Type of care (Check one) <input type="checkbox"/> Center-based care <input type="checkbox"/> Family home-based care	

OPM 1643

As a *new applicant* please download the Childcare Subsidy Application Form (**OPM 1643**) from our website: [GMG Website](#) and click the Childcare Subsidy Forms link

CHILD CARE PROVIDER INFORMATION FOR THE CHILD CARE SUBSIDY PROGRAM FOR FEDERAL EMPLOYEES

This information is required by law for the agency administrator of the Child Care Subsidy Program to verify licensure and/or regulation status. Once you are notified by a Federal employee that they submitted an application for child care subsidy from their Federal agency, please complete this form and return it to the parent. Please attach a copy of your latest license and/or regulatory document.

Section I - Parent Information						
1. Name of parent/legal guardian with child in the provider's care			2. Federal agency of parent			
Section II - Provider Information						
1. Type of provider (Check one) <input type="checkbox"/> Family Child Care <input type="checkbox"/> Child Care Center <input type="checkbox"/> Federally Sponsored Child Care Center						
2. Name of child care provider						
3. Address of child care provider (Include street number, city, state and ZIP code)			4. Provider e-mail address			
			5. Provider telephone number			
6. Tax identification number or Social Security Number			7. Provider fax number			
8. License number of provider		9. State in which license is issued		10. License expiration date (MM/DD/YYYY)		
Section III - Child Information						
Please furnish the information below for each Federal employee who applied for subsidy at your facility:						
a. Name of each child in Section I parent's family enrolled (Last, first, middle initial)	b. Enrollment date (MM/DD/YYYY)	c. Does the child receive any other subsidy? (If "Yes", complete d. and e.)		d. Source of subsidy	e. Amount of subsidy	f. Total weekly fee for child
		Yes	No			
		<input type="checkbox"/>	<input type="checkbox"/>			
		<input type="checkbox"/>	<input type="checkbox"/>			
		<input type="checkbox"/>	<input type="checkbox"/>			
		<input type="checkbox"/>	<input type="checkbox"/>			
		<input type="checkbox"/>	<input type="checkbox"/>			

OPM 1644

Please download the Childcare Provider Information Form (OPM 1644) from our website: www.gmg-mgt.com and click the Childcare Subsidy Forms link

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying surviving spouse (QSS)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent.

Your first name and middle initial	Last name	Your social security number
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code	
Foreign country name	Foreign province/state/county	Foreign postal code	

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) Yes No

Standard Deduction **Someone can claim:** You as a dependent Your spouse as a dependent
 Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** Were born before January 2, 1958 Are blind **Spouse:** Was born before January 2, 1958 Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Income

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	
b	Household employee wages not reported on Form(s) W-2	1b	
c	Tip income not reported on line 1a (see instructions)	1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e	Taxable dependent care benefits from Form 2441, line 26	1e	
f	Employer-provided adoption benefits from Form 8839, line 29	1f	
g	Wages from Form 8919, line 6	1g	
h	Other earned income (see instructions)	1h	
i	Nontaxable combat pay election (see instructions)	1i	
z	Add lines 1a through 1h	1z	

Attach Sch. B if required.

2a	Tax-exempt interest	2a		b	Taxable interest	2b	
3a	Qualified dividends	3a		b	Ordinary dividends	3b	
4a	IRA distributions	4a		b	Taxable amount	4b	
5a	Pensions and annuities	5a		b	Taxable amount	5b	
6a	Social security benefits	6a		b	Taxable amount	6b	

Standard Deduction for—

- Single or Married filing separately, \$12,950
- Married filing jointly or Qualifying surviving spouse, \$25,900
- Head of household, \$19,400
- If you checked any box under **Standard Deduction**, see instructions.

c	If you elect to use the lump-sum election method, check here (see instructions)	<input type="checkbox"/>
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	<input type="checkbox"/>
8	Other income from Schedule 1, line 10	8
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9
10	Adjustments to income from Schedule 1, line 26	10
11	Subtract line 10 from line 9. This is your adjusted gross income	11
12	Standard deduction or itemized deductions (from Schedule A)	12
13	Qualified business income deduction from Form 8995 or Form 8995-A	13
14	Add lines 12 and 13	14
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15

MOST RECENT TAX RETURN

License No. 12HGP3456



State of New Jersey
Department of Children and Families

CHILD CARE CENTER
b1c e N SE

This is to certify that: **The Sunshine's Daycare**
10 Lincoln Rd
Danvers, New Jersey 12345

is authorized under provisions of the State Child Care Center Licensing Law (N.J.S.A. 30:58-1 to 15) and the regulations promulgated thereunder to operate a child care center. Additional information is on file with the Department of Children and Families, Office of Licensing, P.O. Box 717, Trenton, NJ 08625.

Maximum Number of Children Per Session: 147

Ages: 0 - 13 years

Date of Expiration: December 9, 2023

Adam Smith, Commissioner, DCF

This license shall be posted in a conspicuous place on the premises. For further information call: 1-123-456-7890.

**A COPY OF THE CHILDCARE PROVIDER'S
CURRENT LICENSE**

Age Room	Monthly fee if enrolled 5 days per week	Monthly fee if enrolled 3 days per week	Monthly fee if enrolled 2 days per week
Toddler Sprouts and Seedlings Rooms	\$628.75	\$376.75	\$252.00
Preschool Tree Tops, Birch, Maple, and Oak Rooms	\$540.55	\$323.80	\$216.75
Kindergarten Forest School Program Cedar Room	\$567.00	\$340.20	\$227.45

A COPY OF THE PROVIDER'S FEE SCHEDULE

**Request for Taxpayer
Identification Number and Certification**

Give Form to the
requester. Do not
send to the IRS.

Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific instructions on page 3.

<p>1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p>		
<p>2 Business name/disregarded entity name, if different from above</p>		
<p>3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor or single-member LLC</p> <p><input type="checkbox"/> C Corporation</p> <p><input type="checkbox"/> S Corporation</p> <p><input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____</p> <p><small>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</small></p> <p><input type="checkbox"/> Other (see instructions) ▶ _____</p>	<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p>	
<p>5 Address (number, street, and apt. or suite no.) See instructions.</p>	<p>Requester's name and address (optional)</p>	
<p>6 City, state, and ZIP code</p>		
<p>7 List account number(s) here (optional)</p>		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number				
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> </tr> </table>				

OR

Employer identification number				
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> </tr> </table>				

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶ _____	Date ▶ _____
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Childcare Provider's Form W-9

Please download the Form W-9 from our website: www.gmg-mgt.com and click the Childcare Subsidy Forms link

Pay Stub

Employer Name: ABC Company

Address: 3537 Rubaiyat Road, Grand Rapids, MI, 49503

Employee Name: John Smith

Employee ID No: ID-2398

Position/Title: Marketing Operations Specialist

Address: 1069 Echo Lane
Grand Rapids, MI, 34900
United States

Payment Method: Bank Transfer

Payment Period (From)	Payment Period (To)	Payment Date
08/01/2020	08/31/2020	09/01/2020

Earnings

	Rate	Hours	Current Total	YTD (Year to Date)
Regular	\$32	180	\$5760	\$46080
Other	\$6	10	\$60	\$480

Gross Pay

Gross	\$5820	\$46560
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Deductions

Medicare	\$40	\$320
Social Security	\$15	\$120
Federal Tax	\$12	\$96
State Tax	\$10	\$80
Other	\$12	\$96
Total Deductions	\$89	\$712

Net Pay

	Current Total	YTD (Year to Date)
Net Pay	\$5731	\$45848

Two most recent pay statements for each parent or guardian in the household

GMG MANAGEMENT CONSULTING, INC.



Questions?