

NOTICE TO EMPLOYERS OF HOUSEHOLD WORKERS

You must register your business with the Employment Development Department (EDD) within 15 days when you **have paid cash wages totaling \$750 or more** in a calendar quarter.

If you pay cash wages of \$750 to \$999.99, you must withhold State Disability Insurance (SDI).

If you pay cash wages of \$1,000 or more, you are required to withhold SDI and pay Unemployment Insurance (UI) and Employment Training Tax (ETT).

Register your business online through the EDD's e-Services for Business. It's fast, easy, and secure. Visit our website at **www.edd.ca.gov/e-Services_for_Business** or download the *Employers of Household Workers Registration and Update Form* (DE 1HW) at **www.edd.ca.gov/pdf_pub_ctr/de1hw.pdf**.

Beginning January 1, 2017, employers with 10 or more employees will be required to file electronically and remit payments by Electronic Funds Transfer (EFT) to the EDD. All remaining employers will be required to file electronically and pay by EFT beginning January 1, 2018. Employers can use e-Services for Business to fulfill this e-File and e-Pay mandate.

Household workers (employees) may include, but are not limited to, cooks, waiters, housekeepers, maids, babysitters, janitors, caretakers, home health care workers, handymen, gardeners, drivers, nannies, and others who work in or around your private residence as your employee.

For additional information, refer to *Information Sheet: Household Employment* (DE 231L) available at **www.edd.ca.gov/pdf_pub_ctr/de231l.pdf**, or contact the Taxpayer Assistance Center at 888-745-3886.

The EDD is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Requests for services, aids, and/or alternate formats need to be made by calling 888-745-3886 (voice) or TTY 800-547-9565.