

## INSTRUCTIONS FOR REGISTRATION FORM FOR EMPLOYERS OF HOUSEHOLD WORKERS

**An employer is required by law to file a registration form with the Employment Development Department (EDD) within fifteen (15) days of employing and paying household workers cash wages totaling \$750 or more in any calendar quarter. Please complete the registration process by doing one of the following:**

- Register online from EDD's e-Services at <https://eddservices.edd.ca.gov> or
  - Call for telephone registration at (916) 654-8706 or
  - Mail your completed registration form to EDD, Account Services Group (ASG) MIC 28, P.O. Box 826880, Sacramento, CA 94280-0001 or
  - Fax your completed registration form to EDD at (916) 654-9211.
  - If you have already registered and have a change to any of your employer account information, please complete a *Change of Employer Account Information* (DE 24).
  - Attach additional sheets if your information will not fit in the space provided.
- A. **EMPLOYER NAME(S)** – Enter full name, social security number, and California driver's license number of the employer(s) of the household worker(s).
- B. **MAILING ADDRESS** – Enter the mailing address where EDD correspondence and forms should be sent. Provide daytime phone number.
- C. **EMPLOYEE WORK SITE ADDRESS** – Enter the California street address (not P.O. Box) where household worker performs duties if different than the mailing address. Enter county of the work location.
- D. **INDICATE QUARTER AND YEAR IN WHICH YOU FIRST PAID \$750 BUT NOT MORE THAN \$999 IN CASH WAGES** – Check the appropriate box when you first paid **\$750** or more in cash wages or check none. These wages are subject to State Disability Insurance withholding (includes Paid Family Leave amount).
- E. **NUMBER OF EMPLOYEES** – Enter total number of household employees working for you.
- F. **INDICATE QUARTER AND YEAR IN WHICH YOU FIRST PAID \$1,000 OR MORE IN CASH WAGES** – Check the appropriate box when you first paid **\$1,000** or more in cash wages or check none. These wages are subject to Unemployment Insurance and Employment Training Taxes and State Disability Insurance withholdings. Both household worker and household employer must agree in order for Personal Income Tax to be withheld from worker's wages.
- G. **NUMBER OF EMPLOYEES** – Enter total number of household employees working for you.
- H. **PRIOR REGISTRATION** – If any part of the ownership shown in box A are operating or have ever operated a business at another location, check "Yes" and provide account number, business name and address in box I.
- I. **FORMER BUSINESS INFORMATION** – If "Yes" is checked in box H, provide former EDD account number, business name and address.
- J. **TAXPAYER TYPE** – Check the box that best describes the legal form of the ownership shown in box A. Co-ownership is defined as husband/wife, spouse, or registered domestic partners. If other, please specify.
- K. **FEDERAL EMPLOYER TAX ID NUMBER** – Enter Federal Employer Identification Number(s). If not assigned, enter "Applied For."
- L. **ELECTING TO PAY CALIFORNIA EMPLOYMENT TAXES ON AN ANNUAL BASIS** – If you will pay \$20,000 or less in wages per year, you may elect to pay California employment taxes on an annual basis. (The sum of all subject wages, cash or noncash, paid to all employees must be no more than \$20,000 per year.) Wage information paid to your employees must be reported on a quarterly basis on a form which will be supplied to you. If you pay more than \$20,000 in a year, the election will be terminated and you will be required to file quarterly tax returns for the remainder of the year and submit a new election if you wish to participate in the program in the future.
- M. **CONTACT PERSON FOR BUSINESS** – Enter the name, title/company name, address, daytime telephone number, and e-mail address of the person authorized by the ownership shown in box A to provide EDD staff information needed to maintain the accuracy of your employer account.
- N. **DECLARATION** – This declaration must be signed by an individual having the authority to sign on behalf of the business.
- O. **PAYROLL TAX EDUCATION** – EDD provides educational opportunities for taxpayers to learn how to report employees' wages and pay taxes, pointing out the pitfalls that create errors and unnecessary billings. Visit our Web site at [www.edd.ca.gov/payroll\\_tax\\_seminars/](http://www.edd.ca.gov/payroll_tax_seminars/) or call us at (888) 745-3886 for more information.

We will notify you of your EDD Account Number by mail. To help you understand your tax withholding and filing responsibilities, you will be sent a **Household Employer's Guide (DE 8829)**. You can also contact your nearest Employment Tax Office listed on our Web site at [www.edd.ca.gov/payroll\\_taxes/](http://www.edd.ca.gov/payroll_taxes/) (click on "Contact us About Payroll Taxes") then scroll down to the list of Employment Tax Offices. You may also call us at (888) 745-3886. For TTY (nonverbal) access, call (800) 547-9565.