



EMPLOYER OF HOUSEHOLD WORKER(S) QUARTERLY REPORT OF WAGES AND WITHHOLDINGS

APPROVED EXTENSION TO: _____

Instructions for completion are available on the back of this form.

PLEASE PRINT OR TYPE ALL INFORMATION IN BLACK INK - DO NOT ALTER PREPRINTED INFORMATION.

DELINQUENT IF
NOT POSTMARKED
OR RECEIVED BY _____

YR	QTR
<input type="text"/>	<input type="text"/>

QUARTER ENDED _____ DUE _____

EMPLOYER ACCOUNT NUMBER

<input type="text"/>

DO NOT ALTER THIS AREA												
DEPT. USE ONLY	P1	<input type="checkbox"/>	C	<input type="checkbox"/>	T	<input type="checkbox"/>	S	<input type="checkbox"/>	W	<input type="checkbox"/>	A	<input type="checkbox"/>
	EFFECTIVE DATE		=	Mo.	=	Day	=	Yr.	WIC			
	<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	

A. NUMBER OF EMPLOYEES full-time and part-time who worked during or received pay subject to UI for payroll period which includes the 12th of the month.

1ST MONTH	2ND MONTH	3RD MONTH
<input type="text"/>	<input type="text"/>	<input type="text"/>

B. No Payroll This Quarter

C. SOCIAL SECURITY NUMBER	D. EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)			
E. TOTAL SUBJECT WAGES	F. PIT WAGES	G. PIT WITHHELD		
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E. TOTAL SUBJECT WAGES	F. PIT WAGES	G. PIT WITHHELD		
H. GRAND TOTAL SUBJECT WAGES			I. GRAND TOTAL PIT WAGES	J. GRAND TOTAL PIT WITHHELD

K. I declare that the information herein is true and correct to the best of my knowledge and belief.

Signature _____ Title _____ Phone (____) _____ Date _____
(Employer, Accountant, Preparer, etc.)

You have received this *Employer of Household Worker(s) Quarterly Report of Wages and Withholdings, DE 3BHW*, in lieu of the *Quarterly Contribution Return and Report of Wages (Continuation), DE 9C*, because you have elected to pay taxes for your household workers on an annual basis. **This form will be mailed to you quarterly and an *Employer of Household Worker(s) Annual Payroll Tax Return, DE 3HW*, will be mailed to you in the fourth quarter.**

This annual process is only available to Domestic employers who pay \$20,000 or less in household wages during the calendar year. If your year-to-date wages reach \$20,000 in any quarter of the calendar year, you are required to convert to quarterly filing as of the beginning of the next calendar quarter. You will be required to file a DE 3HW, DE 3BHWs, and pay the amount due for the portion of the year that you were an annual filer.

You must file this report even if you had no payroll. If you had no payroll, check Item B and complete the information in Item K. If you no longer have household worker(s) and would like to inactivate your employer payroll tax account, please see the "Questions" box on the back of this form for further instructions.

MAIL TO: State of California / Employment Development Department / PO Box 826221 / MIC 28B / Sacramento, CA 94230-6221

INFORMATION AND INSTRUCTIONS FOR COMPLETING THE EMPLOYER OF HOUSEHOLD
WORKER(S) QUARTERLY REPORT OF WAGES AND WITHHOLDINGS

For assistance in completing this form, obtaining additional forms, or inquiries regarding reporting wages or the subject status of employees, please call the Taxpayer Assistance Center at 888-745-3886. For TTY (nonverbal) access, call 800-547-9565. For additional information, refer to the *Household Employer's Guide*, DE 8829, or visit the EDD website at www.edd.ca.gov

INSTRUCTIONS:

Always keep a copy of completed forms for your records. Please record information in the spaces provided. If you use a typewriter or printer, ignore the boxes and type or print in UPPERCASE. Do not use dollar signs, dashes, commas, or slashes (\$-,/). If you must handwrite this form, print each letter or number clearly in the space provided. To update the name, address, or ownership, complete an *Employers of Household Workers Registration and Update Form*, DE 1HW, available at www.edd.ca.gov/Payroll_Taxes/Save_Time_and_Register_Online.htm.

- ITEM A. Number of Employees:** Enter the number of full-time and part-time workers who worked during or received pay subject to Unemployment Insurance for the payroll period **which includes the 12th** of the month. Please provide a count for each of the three months. Blank fields will be identified as missing data.
- ITEM B. No Payroll This Quarter:** If you had no payroll, mark this box and enter "0" in each of the three boxes in Item A, and in the Grand Total Boxes, Items H, I, and J.
- ITEM C. SOCIAL SECURITY NUMBER (SSN):** Enter the SSN of each employee or individual to whom you paid wages in subject employment, paid Personal Income Tax (PIT) wages, and/or from whom you withheld PIT during the quarter. If an employee does not have an SSN, report their name, wages, and/or withholdings without the SSN and TAKE IMMEDIATE STEPS TO SECURE ONE. Report the correct SSN to the EDD as soon as possible by submitting an adjustment request through the e-Services for Business website at www.edd.ca.gov/e-Services_for_Business or by completing a paper *Tax and Wage Adjustment Form*, DE 678.
- ITEM D. Employee Name:** Enter the full first name, middle initial (if any), and last name of each employee to whom you paid wages in household employment during the quarter (e.g., Jane L Doe). If you report last name first, include a "comma" after the last name, followed by a space, first name, space, then middle initial (e.g., Doe, John A).
- ITEM E. Total Subject Wages:** Enter the full amount of wages (including cents) paid, cash and non-cash, to each employee during the quarter (e.g., \$1,000 should be entered as 1000.00). Generally, all wages are considered "subject" wages.
- ITEM F. PIT Wages:** Enter the amount of all wages (including cents) paid during the quarter that are subject to California Personal Income Tax (PIT), even if you did not withhold PIT. Enter the PIT wages for each employee, even if the figures are the same as the total subject wages.
- ITEM G. PIT Withheld:** Enter the amount of PIT withheld (including cents) from each employee's wages during the quarter.
- ITEM H. Grand Total Subject Wages:** Enter the total subject wages (Item E) paid to all employees during the quarter.
- ITEM I. Grand Total PIT Wages:** Enter the total PIT wages (Item F) paid to all employees during the quarter.
- ITEM J. Grand Total PIT Withheld:** Enter the total PIT withheld (Item G) from all employees during the quarter.
- ITEM K.** Please sign, state your title, enter your phone number, and date the form.

NOTE: Payment of Taxes for Household Employers Who Have Elected to Pay Taxes Annually: Payment of all taxes and withholdings for the calendar year is due and payable with the *Employer of Household Worker(s) Annual Payroll Tax Return*, DE 3HW, by January 31 of the following year. This includes Unemployment Insurance (UI), Employment Training Tax (ETT), State Disability Insurance (SDI) (includes Paid Family Leave amount), and Personal Income Tax (PIT) contributions and withholdings for the calendar year.

QUESTIONS: What do I do if I pay more than \$20,000 in a calendar year? If you pay more than \$20,000 in a calendar year, you will need to file and pay all taxes owed from the beginning of the year through the end of the calendar quarter in which the amount was exceeded. Request and complete a DE 3HW by calling the Taxpayer Assistance Center at 888-745-3886 and returning it with your remittance to the address shown on the form. For the remainder of the calendar year, you will be required to make quarterly tax payments. If you wish to return to annual reporting, you will need to file another *Employer of Household Worker Election Notice*, DE 89, which will take effect the beginning of the following year.

No longer have employees? If you no longer have employees and do not intend to hire anyone in the future, you must submit a DE 3BHW and a DE 3HW with payment of any taxes due within 10 days. You must complete a DE 1HW to inactivate your account. The DE 1HW is available at www.edd.ca.gov/Payroll_Taxes/Save_Time_and_Register_Online.htm.