



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.

QUARTER ENDED _____ DUE _____

DELINQUENT IF
NOT POSTMARKED
OR RECEIVED BY _____

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

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"/>

A. NUMBER OF EMPLOYEES full-time and part-time who worked during or received pay subject to UI for the 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
C. SOCIAL SECURITY NUMBER	D. EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)	
	E. TOTAL SUBJECT WAGES	F. PIT WAGES
		G. PIT WITHHELD
C. SOCIAL SECURITY NUMBER	D. EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)	
	E. TOTAL SUBJECT WAGES	F. PIT WAGES
		G. PIT WITHHELD
C. SOCIAL SECURITY NUMBER	D. EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)	
	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 elected to pay taxes for your household workers on an annual basis; therefore, this *Employer of Household Worker(s) Quarterly Report of Wages and Withholdings*, DE 3BHW, must be filed quarterly in lieu of the *Quarterly Contribution Return and Report of Wages (Continuation)*, DE 9C.

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 file the *Employer of Household Worker(s) Annual Payroll Tax Return*, DE 3HW, DE 3BHW, and pay the amount due at the end of such quarter for the portion of the year that you were an annual filer. You will convert to quarterly filing as of the beginning of the next calendar quarter. You will be required to file quarterly the *Quarterly Contribution Return and Report of Wages*, DE 9, DE 9C, and pay the amount due for the remainder of the calendar year.

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

You can file this return online through the EDD e-Services for Business at www.edd.ca.gov/e-Services_for_Business to comply with the e-file and e-pay mandate. For more information on the mandate, visit www.edd.ca.gov/EfileMandate. For assistance in completing this form, obtaining additional forms, or inquiries regarding reporting wages or the subject status of employees, call the Taxpayer Assistance Center at 1-888-745-3886. For TTY (nonverbal) access, call 1-800-547-9565. 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.** 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, due at the end of such quarter. File a DE 3HW and submit your payment electronically or call the Taxpayer Assistance Center at 1-888-745-3886 for more information. For the remainder of the calendar year, you will be required to submit 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.