



**EMPLOYER OF HOUSEHOLD WORKER(S)
ANNUAL PAYROLL TAX RETURN**

APPROVED EXTENSION TO: _____

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

YEAR ENDED _____ DUE _____ OR RECEIVED BY _____ YEAR

EMPLOYER ACCOUNT NUMBER

DO NOT ALTER THIS AREA									
DEPT. USE ONLY	P1	P2	C	P	U	S	T	A	
	EFFECTIVE DATE		Mo.	Day	Yr.				
			=	=	=				

DETAILED INSTRUCTIONS ARE LOCATED ON THE BACK.

CHECK BOX IF:

- No Wages Paid This Year
- No Longer Have Household Employees (Date) _____
- Revert to Quarterly Payments (Date) _____

A. TOTAL SUBJECT WAGES PAID THIS CALENDAR YEAR

- - - - >

B. EMPLOYER UNEMPLOYMENT INSURANCE (UI) TAXES

(Total Employee Wages up to \$7,000 per employee per calendar year)

WAGES		UI%	
(B1)	X	(B2)	= (B3)

(multiplied by)

C. EMPLOYMENT TRAINING TAX (ETT)

(Total Employee Wages up to \$7,000 per employee per calendar year)

WAGES		ETT%	
(C1)	X	(C2)	= (C3)

(multiplied by)

D. EMPLOYEE STATE DISABILITY INSURANCE (SDI) TAXES

Refer to the publication *Tax Rates, Wage Limits, and Value of Meals and Lodging*, DE 3395, on the Employment Development Department (EDD) website at www.edd.ca.gov/pdf_pub_ctr/de3395.pdf.

WAGES		SDI%	
(D1)	X	(D2)	= (D3)

(multiplied by)

E. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD

(Total PIT Withheld per Forms W-2)

- - - - >

F. TOTAL TAXES DUE (Add Items B3, C3, D3, and E)

- - - - >

G. LESS VOLUNTARY PREPAYMENT OF TAXES MADE DURING THE YEAR

- - >

H. BALANCE OF TOTAL TAXES DUE

- - - - - >

INCLUDE EMPLOYER PAYROLL TAX ACCOUNT NUMBER ON YOUR CHECK. Do not staple check to return.

Make check payable to the EMPLOYMENT DEVELOPMENT DEPARTMENT.

I. Be sure to sign this declaration: *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.)

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) ANNUAL PAYROLL TAX RETURN**

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, reporting wages, subject status of employees, or obtaining additional forms, 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.

NO WAGES PAID THIS YEAR: If you paid no wages to employees for the year, check this box, enter zero (0) in Item H, and sign and date the return.

NO LONGER HAVE HOUSEHOLD EMPLOYEES (DATE): If you no longer have household employees, please check this box and show the date that you last had employees.

REVERT TO QUARTERLY PAYMENTS (DATE): If, during the year, you paid wages in excess of \$20,000, you need to file this form and pay all taxes owed from the beginning of the year through the end of the calendar quarter in which you exceeded \$20,000. Check the box, show the date that you reverted to quarterly payments, and complete this form. For the remainder of the year, you will be required to make quarterly *Payroll Tax Deposit*, DE 88, payments and file the *Quarterly Contribution Return and Report of Wages*, DE 9, and *Quarterly Contribution Return Report of Wages (Continuation)*, DE 9C. If you intend to pay less than \$20,000 in a future year and wish to return to annual reporting, you will need to file an *Employer of Household Worker Election Notice*, DE 89, which will take effect January 1 of the year the election is approved.

LINE A. Total Subject Wages are used to determine Unemployment Insurance (UI) and State Disability Insurance (SDI) benefits. Generally, all wages are considered "subject" wages. If you need further assistance, refer to the DE 8829 or contact the Taxpayer Assistance Center at 1-888-745-3886.

LINE B. UI taxes are paid by employers on the first \$7,000 cash and noncash wages paid to each employee during the calendar year.

Box B1: Enter total UI wages up to \$7,000 per employee.

Box B2: UI tax rate. (**Example:** 3.4% = .034)

Box B3: UI taxes due. (B1 x B2)

NOTE: Your rate may be different from the example shown.

LINE C. Employment Training Tax (ETT) is paid by employers on the first \$7,000 cash and noncash wages paid to each employee during the calendar year.

Box C1: Enter total ETT wages (same as total UI wages) up to \$7,000 per employee.

Box C2: ETT rate. (**Example:** 0.1% = .001)

Box C3: ETT due. (C1 x C2)

LINE D. SDI taxes are deducted from each employee's pay and held by the employer until this return is filed.

Box D1: Enter total SDI wages up to the maximum of taxable wages per employee. Refer to the DE 3395 on the EDD website at www.edd.ca.gov/pdf_pub_ctr/de3395.pdf or call 1-888-745-3886 for the appropriate year's SDI taxable wage limit and SDI tax rate (for **Box D2**).

Box D2: SDI tax rate includes *Paid Family Leave Insurance Program*, DE 2511. (**Example:** 1.0% = .010)

Box D3: SDI taxes due. (D1 x D2)

LINE E. Personal Income Tax (PIT) withheld from employee(s) wages is used to apply to your employees' yearly state income tax liability. As an employer of household workers, you **ARE NOT REQUIRED** to withhold PIT from employee(s) wages. However, you and your employee(s) may voluntarily agree to withhold PIT. If PIT is withheld, enter the total amount as reported on Forms W-2.

LINE F. Enter the total of Items B3, C3, D3, and E.

LINE G. If you made prepayment of taxes during the year, please enter the total of the payments.

LINE H. Enter the balance of total taxes due. Subtract Line G from Line F.

LINE I. Sign, date, and provide a phone number. By signing the form, you are declaring that the information is true and correct to the best of your knowledge and belief.