Employment Development Department
State of California

ANNUAL PAYROLL TAX RETURN FOR EMPLOYER OF HOUSEHOLD WORKERS FOR THE YEAR 2000

APPROVED EXTENSION TO: _____

PLEASE TYPE ALL INFORMATION

YEAR ENDED _____ DUE _____ DELINQUENT IF NOT POSTMARKED OR RECEIVED BY _____

YEAR
2000

EMPLOYER ACCOUNT NO.

DEPT. USE ONLY

DO NOT ALTER THIS AREA

P1 P2 C P U S A

EFFECTIVE DATE Mo. - Day - Yr. -

DETAILED INSTRUCTIONS ARE LOCATED ON PAGE 2

CHECK BOX IF:
- ☐ NO WAGES THIS YEAR
- ☐ FINAL RETURN
- ☐ REVERT TO QUARTERLY REPORTING

A. TOTAL SUBJECT WAGES PAID THIS CALENDAR YEAR ----------> [ ]

B. EMPLOYER'S UNEMPLOYMENT INSURANCE (UI) TAXES
(Total Employee Wages up to $7000 per employee per calendar year)
WAGES (B1) X (multiplied by) UI % (B2) = (B3)

C. EMPLOYMENT TRAINING TAX (ETT)
(Total Employee Wages up to $7000 per employee per calendar year)
WAGES (C1) X (multiplied by) ETT % (C2) = (C3)

D. EMPLOYEE STATE DISABILITY INSURANCE (SDI) TAXES
(Total Employee Wages up to a maximum limit of $46,327 per employee for 2000)

(SDI Taxable Wages paid from 01/01/00 to 03/31/00 up to the maximum)
WAGES (D1) X (multiplied by) SDI % (D2) 0.5% = (D3)

(SDI Taxable Wages paid from 04/01/00 to 12/31/00 up to the maximum)
WAGES (D4) X (multiplied by) SDI % (D5) 0.7% = (D6)

E. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD ----------> [ ]
(Total PIT withheld per forms W-2)

F. TOTAL TAXES DUE (Add Items B3, C3, D3, D6, and E) ----------> [ ]

G. LESS VOLUNTARY PREPAYMENT OF TAXES MADE DURING THE YEAR ----------> [ ]

H. BALANCE OF TOTAL TAXES DUE ----------> [ ]

INCLUDE EMPLOYER ACCOUNT NUMBER ON YOUR CHECK. Do not staple check to return.
Make check payable to 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 _____ (Owner, Accountant, Preparer, etc.) Phone ( ) _____ Date _____

INFORMATION AND INSTRUCTIONS FOR COMPLETING THE ANNUAL PAYROLL TAX RETURN FOR EMPLOYER OF HOUSEHOLD WORKERS

For assistance in completing this form, obtaining additional forms, or guidance regarding reporting wages or the subject status of employees, contact the nearest Employment Tax Customer Service Office (ETCSO) as listed below.

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

FINAL RETURN: If this is the last year you will be paying wages to employees, please check this box and complete the form paying all taxes due for the year.

REVERT TO QUARTERLY REPORTING: If during the year you paid 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. For the remainder of the year you will be required to make quarterly payments and file a Quarterly Wage and Withholding Report. If you file this report because you paid in excess of $20,000, check this box and complete the form. If you wish to return to annual reporting, you will need to file another election which will take effect the beginning of the following year.

LINE A. Total "Subject" Wages are used to determine UI and SDI benefits. Generally, all wages are considered "subject" wages. If you need further assistance, refer to the Household Employers Guide, DE 8829, or contact the nearest ETCSO listed below.

LINE B. Unemployment Insurance (UI) taxes are paid by employers on the first $7,000 cash and non-cash 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**: 3.2% = .032)

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 non-cash 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 taxes due. (C1 X C2).

LINE D. State Disability Insurance (SDI) taxes are deducted from employee's pay and held by the employer until this return is filed. The first $46,327 cash and non-cash wages paid to each employee during the calendar year are taxable for SDI.

Box D1: Enter total SDI wages up to maximum of $46,327 per employee.

Box D2: SDI tax rate. (**Example:** 0.5% = .005)

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

Box D4: Enter total SDI wages up to the maximum of $46,327 per employee.

Box D5: SDI tax rate. (**Example:** 0.7% = .007)

Box D6: SDI taxes due. (D4 X D5)

LINE E. Personal Income Tax (PIT), withheld from employee(s) wages is used to satisfy your employee(s) 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, D6, 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. Please sign and date this return declaring that the information is true and correct to the best of your knowledge and belief.

*EMPLOYMENT TAX CUSTOMER SERVICE OFFICES

Bakersfield	(661) 395-2896	Laguna Hills	(949) 768-6102	Pleasant Hill	(925) 977-8265	San Mateo	(650) 358-4102
Capitola	(831) 464-6293	Long Beach	(562) 428-0021	Sacramento	(916) 464-3502	Santa Monica	(310) 576-6400
Chico	(530) 895-4401	Los Angeles	(323) 669-7670	San Bernardino	(909) 383-4176	Santa Rosa	(707) 576-2094
Downey	(562) 923-1237	Modesto	(209) 576-6205	San Diego	(619) 516-1920	Stockton	(209) 956-1438
Escondido	(760) 737-2200	Monterey	(831) 649-2902	San Francisco	(415) 929-5700	Van Nuys	(818) 901-5208
Eureka	(707) 445-6522	Oakland	(510) 577-2396	San Jose	(408) 277-9400	Ventura	(805) 654-4506
Fresno	(559) 445-5132	Orange	(714) 288-2601	San Luis Obispo	(805) 549-3512	Visalia	(559) 635-3220

*For Out-of-State employers, contact the Tax Office at (916) 464-3502