

NOTICE TO EMPLOYERS OF HOUSEHOLD WORKERS*

You must register with the Employment Development Department (EDD) when you **have paid cash wages totaling \$750 or more** in a calendar quarter. Registration must be within 15 days after paying \$750 in total cash wages.

If you pay \$750 to 999.99, you must withhold State Disability Insurance (SDI).

If you pay \$1,000 or more, you must withhold SDI, and you are required to pay Unemployment Insurance (UI) and Employment Training Tax (ETT).

To obtain a *Registration Form For Employers of Household Workers* (DE 1HW), contact the Taxpayer Assistance Center at 1-888-745-3886 or you may download the form at **www.edd.ca.gov/taxrep/de1hw.pdf**.

Household workers (employees) may include, but are not limited to, cooks, butlers, housekeepers, governesses, maids, valets, babysitters, gardeners, and chauffeurs.

Please refer to *Information Sheet: Household Employment* (DE 231L) for additional information. To obtain a DE 231L, access our Web site at **www.edd.ca.gov/taxrep/de231l.pdf**.