

IMPORTANT

RE: Instructions for Individuals Hiring a Domestic Employee

Dear Client:

Upon hiring your domestic employee, the following forms must be completed and mailed to the appropriate agencies:

Form SS-4

- If you do not have a tax identification number (your social security number is NOT a tax identification number), as an employer, you must complete Form SS-4 **Application for Employer Identification Number**. This identification number can be obtained by mail or over the telephone (be prepared to answer questions on Form SS-4).

By mail: Internal Revenue Service
Fresno, CA 93888

By phone: Internal Revenue Service
STOP 4236
Fresno, CA 93888
(209) 452-4010

Form DE-1 HW

- You must also complete Form DE 1 HW **Registration Form for Employers of Household Workers**. This number can be obtained by calling (916) 654-7041. You must wait for an operator to assist you (be prepared to answer questions on Form DE-1).

Mail DE-1 to: Employment Development Department
Tax Status and Exam Group MIC: 28
P. O. Box 826880
Sacramento, CA 94280-0001

Your new employee (s) must complete Form W-4 to determine the employee's Federal and State withholding. We can determine your employee's net check with the following information:

Gross pay per payment period
Payment schedule (weekly, bi-weekly, bi-monthly, etc.)
W-4 status and number of dependents

As the employer, you are responsible to pay and remit all Federal and state income taxes. Should you need assistance in calculating your required deposits, please do not hesitate to call our firm.

You are to retain the completed, signed Form W-4 in the new employee's personnel file. If our firm prepares your quarterly or annual payroll tax returns, we will need a copy of Form W-4 for our files. This form does not need to be remitted to the government UNLESS the amount of allowances on line five (5) exceeds 10.

The new employee (s) must complete Form I-9 Employment Eligibility Verification. You are to retain the completed, signed Form I-9 in the new employee's personnel file. This form is not submitted to the government.

In addition to the above forms, you are responsible for filing annual payroll tax returns with the Federal and State government. As of January 1, 1995, the quarterly payroll tax returns for domestic employees are no longer filed with the Internal Revenue Service. Instead, the payroll tax information is both reported and paid with the filing of your individual income tax return. California did not conform to this change and requires quarterly filing. The annual payroll tax returns are due by January 31st. We will be happy to assist, review or prepare these returns on your behalf.

Please do not hesitate to contact our office, should you have any questions.

FISHMAN, BLOCK + COMPANY

