1ST STOP CHECKLIST: DOMESTIC EMPLOYER

“An employer of domestic services can be a: private household, local college club, local chapter of a college fraternity or sorority. Domestic work includes the services of: cooks, waiters, butlers, housekeepers, maids, valets, baby-sitters, janitors, laundresses, caretakers, handymen, gardeners, chauffeurs, crews of private yachts and pilots of private airplanes for family use” (Ohio Department of Job and Family Services).

REQUIREMENTS & REGULATIONS

[] UNEMPLOYMENT COMPENSATION: If your domestic employee receives cash wages of $1,000 or more in a calendar quarter in the current or proceeding calendar year, you may need to comply with Ohio’s unemployment law. Contact the Ohio Department of Job and Family Services (ODJFS) at (614) 466-2100 to request a Domestic Employment Form UCO-1. Information and forms are also available on-line at http://jfs.ohio.gov *Remember to check local government agencies*

[] WORKERS’ COMPENSATION: If your domestic employee receives $160 or more in a calendar quarter, Workers’ Compensation Insurance is necessary (file Form U-3). Contact the Ohio Bureau of Workers’ Compensation (BWC) at (800) 644-6292. Information and forms are also available on-line at www.bwc.state.oh.us. *Remember to check local government agencies*

[] OHIO TAXATION: It is not necessary to withhold Ohio income tax from your domestic employee’s wages. If you have questions, contact the Ohio Department of Taxation at (888) 405-4039 for Business Tax Assistance; 888-405-4089 for Tax Registration; or (800) 282-1782 for the Forms Request Line. Information is also on-line at http://www.tax.ohio.gov. If you have questions about federal taxes, contact the IRS at (800) 829-1040. The IRS is on-line at www.irs.gov. *Remember to check local government agencies*

For more help, contact your local Small Business Development Center (SBDC).

www.ohiosbdc.ohio.gov

*REMEMBER TO CHECK LOCAL GOVERNMENT AGENCIES*

THIS CHECKLIST IS ABOUT STATE REQUIREMENTS.