

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).

Checklist

- UNEMPLOYMENT COMPENSATION:** If your domestic employee receives cash wages of \$1,000 or more in a calendar quarter in the current or preceding 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>

- 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 info.bwc.ohio.gov.

- 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.

NAICS 8141.03/26

*For more help, contact your local Small Business Development Center (SBDC) at www.ohiosbdc.net
Also, remember to check Federal, State and local government agencies. This checklist is about state requirements.
Funded in part through a grant with the U.S. Small Business Administration.*



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