

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 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://ifs.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.