



For more information: Dial 2-1-1 or 1-800-505-1000 | [www.211childcare.org](http://www.211childcare.org) | [www.ctunitedway.org](http://www.ctunitedway.org)

## BECOMING THE EMPLOYER OF AN IN-HOME PROVIDER

When you hire a caregiver to provide care in your home, you become an employer legally responsible for adhering to federal and state requirements. Below is a list of these requirements to help you begin to meet your obligations. You may want to consult a lawyer or accountant to make sure you are meeting all legal and financial responsibilities as this information may vary from state to state. Below is a list of forms you may need to assist you in this process. Please contact the phone numbers listed for further information.

### FEDERAL REQUIREMENTS

1- 800-829-1040 IRS

*W-2 Form	You must file Form W-2 for each household employee to whom you paid \$1,000 or more of cash wages. Cash wages include wages paid by checks, money orders, etc. Cash wages do not include the value of food, lodging, clothing, or other non-cash items you give to a household employee.
*SS-4 Form	File this form to receive your employer identification number so you can report your employee's social security and unemployment taxes.
*Schedule H	This form is attached to your federal return. Enter the taxes from Schedule H on the "Household employment taxes" line of your Form 1040 or Form 1040A. You do this because these taxes are added to your income taxes.
*W-4 Form	Optional. To withhold federal income tax from employee's paycheck.
*942 Form	Social Security tax (FICA)
*W-3 Form	To send a copy of your employee's W-2 form to the IRS
*2441 Form	To claim tax credit for your child care expenses
*Publication 503	Booklet containing instructions and a sample of completed forms.

### BUREAU OF CITIZENSHIP AND IMMIGRATION SERVICES

1-800-870-3676

*I-9 Form	Employment eligibility verification- is used by an employer to verify an employee's identity and to establish that the worker is eligible to accept employment in the United States.
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### CT STATE REQUIREMENTS

1-800-382-9463 Department of Revenue Services Information Line

*CT Tax Identification number
*Tax Forms
*Tax Payer Service-public information

### CONNECTICUT STATE WORKER'S COMPENSATION COMMISSION

1-800-223-9675