



# Domestic Employers

The information in this flyer pertains to employers with domestic employees only.

## Domestic Employees

Domestic employees work in or about a private home, a local college club, or the local chapter of a college fraternity or sorority. Examples of domestic service include cooks, butlers, housekeepers, maids, baby-sitters, nannies, caretakers, gardeners, personal attendants, launderers, general houseworkers, caregivers, and chauffeurs of automobiles for family use.

Services performed as a private secretary, tutor, or nurse are not domestic services, even if performed in a private home.

## Private Home

For domestic employment purposes, a private home is a fixed place of abode of an individual or household. It may be a house, apartment, condominium, or other distinct dwelling unit maintained by an individual or family.

Private homes do not include premises used primarily as business enterprises, such as residential care homes, boarding houses, motels/hotels, and hospitals, unless the worker is employed by the resident of such a facility and not by the owner.

## Domestic Employer Responsibilities

Domestic employers are required to cover employees once total payroll reaches \$1,000 or more in a calendar quarter, in either the current or preceding calendar year. When domestic employers meet this threshold they must:

- Register with the Employment Department.
- File an annual tax report (Form OA and a Form 132 - Domestic for each quarter) or quarterly tax reports (Form OQ and Form 132).
- Pay unemployment taxes.

Once a domestic employer becomes subject, they are subject for the entire calendar year and the next calendar year, as long as employment exists. This holds true even if the payroll is less than \$1,000 in those quarters. Forms for domestic employers can be obtained by either calling 503-947-1488 (Option 3) or ordering from our website: [www.oregon.gov/EMPLOY/TAX](http://www.oregon.gov/EMPLOY/TAX)

## Subject Wages

- Wages paid in cash
- Taxes paid on behalf of an employee. This includes withholding and the employee's half of Social Security and Medicare.
- Cash gifts and bonuses
- Other cash payments made on behalf of an employee for personal expenses.

## Excluded Wages

- Payments by a sole employer to his or her child under 18, his or her spouse, or his or her parent.
- Non-cash compensation, such as room and board.
- Sick pay under workers' compensation law.

## When Coverage of Domestic Employment Ceases

A domestic employer may request that their account be closed when the following conditions are met:

- They have not had \$1,000 or more in total payroll in any quarter during the current or preceding calendar year, and
- They do not anticipate having \$1,000 or more in total payroll in any quarter during the current calendar year, or
- They no longer employ a domestic worker.

The request must be made in writing to:

**Oregon Employment Department  
Tax Section, Room 107  
875 Union St. NE  
Salem OR 97311-0030**

A Change in Status Report can also be filed to close an account. This form can be downloaded at the Department of Revenue website at [www.oregon.gov/dor/bus/forms-payroll.shtml](http://www.oregon.gov/dor/bus/forms-payroll.shtml)\*

If there continues to be any employment under the \$1000 threshold, the employer's account may be closed on the first day of the calendar quarter in which the request is filed. This cannot be retroactive.

## Miscellaneous Information

- When a domestic employer meets the \$1,000 threshold, all cash wages paid during that entire year are taxable.
  - » Example: If the employer exceeds \$1,000 in total payroll during the third quarter, the report for all four quarters of the entire year is due by January 31 of the following year.
- The employer may file an annual report (Form OA) by January 31st of the following year. This report must include the Employee Detail Reports (Form 132 - Domestic) for each quarter, showing the wages paid to each employee by quarter for the calendar year.

- If the employer wishes to file on a quarterly basis, they must use Form OQ and Form 132. This report is due by the end of the month following each quarter.
- Interest accrual is based on whether reports are filed quarterly or annually. For reports filled annually, interest will not accrue until the month following the due date. If reports are filed quarterly, interest will accrue on a quarterly basis.
- When an employer has both regular and domestic employment, or agricultural and domestic employment, the domestic employment is still not subject until the \$1,000 threshold is met. However, in these cases, all payroll must be reported quarterly.
- When an account is closed, all reports and payments are due immediately.

\*You can view this file with the Adobe Reader, available free.

## Questions

If you have questions or need additional information, please contact the Employment Department tax representative in your area or call 503-947-1488. To find your tax representative, view the web page at [www.oregon.gov/EMPLOY/TAX/TaxOffices.shtml](http://www.oregon.gov/EMPLOY/TAX/TaxOffices.shtml). TDD/Nonvoice Users 711 or by email at [taxinfo@emp.state.or.us](mailto:taxinfo@emp.state.or.us). You may also visit our web site at [www.oregon.gov/EMPLOY/TAX/](http://www.oregon.gov/EMPLOY/TAX/).

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WorkSource Oregon Employment Department is an equal opportunity employer/program. Auxiliary aids and services, alternate formats and language services are available to individuals with disabilities and limited English proficiency free of cost upon request. For more information please call 503-947-1488. TTY/TDD – dial 7-1-1 toll free relay service. Access free online relay service at: [www.sprintrelayonline.com](http://www.sprintrelayonline.com)

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