

Don't Become an Accidental Employer

DO	DON'T
Hire an In-Home Care Agency	Become an Accidental Employer!
<p>WHY? Because agencies:</p> <ul style="list-style-type: none"> ✓ Are licensed by the State of Oregon, providing consumer protections and oversight ✓ Employ the caregivers and pay the requisite taxes ✓ Pay workers' compensation & liability insurance ✓ Conduct criminal background checks on all of their employees ✓ Provide initial and ongoing training for all of their caregivers ✓ Schedule and match caregivers to meet your needs ✓ Supervise their caregivers ✓ Provide replacement caregivers when your caregiver becomes ill or goes on vacation ✓ Provide assessment and care planning 	<p>WHY? If you privately hire a caregiver through a registry, Craig's List, or any other means, <i>other than a Licensed In-Home Care or Home Health Agency</i>, <u>you</u> may be responsible for paying:</p> <ul style="list-style-type: none"> ✓ State & federal employment taxes, ✓ Social Security taxes, and ✓ Medicare taxes <p>Furthermore, <u>you</u> will need to:</p> <ul style="list-style-type: none"> ✓ Supervise, hire and fire the caregiver ✓ Provide your own replacement caregivers when your caregiver becomes ill or takes a vacation ✓ Conduct a criminal background check, or risk hiring a former criminal ✓ Purchase a rider on your homeowner's insurance to cover liability <p>If total payroll reaches \$1,000 or more in a calendar quarter, in either the current or preceding calendar year, then, as a domestic employer, you must:</p> <ul style="list-style-type: none"> ✓ 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.

You can find out more by reading the IRS Publication 926, *Household Employer's Tax Guide*, available at <http://www.irs.gov/publications/p926/index.html> or the *Domestic Employers* brochure created by WorkSource Oregon - Oregon Employment Department available at <http://www.oregon.gov/EMPLOY/TAX/docs/UIPUB207.pdf?ga=t>.