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## **IMPORTANT INFORMATION ABOUT TAXES FOR PARENTS AND PROVIDERS**

**NOTE: This Employment & Income Tax Process does not apply to PARENTS/GUARDIANS who choose Licensed Child Care Centers or Family Child Care Homes as their providers.**

### **EMPLOYMENT TAXES:**

- If you, the PARENT/GUARDIAN, choose child care in your home (in-home care), you are the employer and are responsible for Social Security tax and State Worker's Compensation Insurance. You may also be responsible for unemployment taxes.
- The PARENT/GUARDIAN is exempt from any EMPLOYMENT TAXES described above if the provider is the mother or father of the parent enrolled on the Subsidized Child Care Program.
- For more information about your responsibilities as an employer, contact your local office of the Employment Development Department or the local Employment Tax Customer Services Office at 1-800-300-5616 and request a Tax Guide for California Employers of Household.

### **INCOME TAXES:**

- The PARENT/GUARDIAN is not required to withhold federal or state income taxes from the child care provider's earnings.
- The PROVIDER is responsible for reporting income and payment of any federal or state income taxes.
- SFCS reports provider payments to the IRS, State Franchise Tax Board, and Employment Development Department. In January of each year, all providers earning a minimum of \$600 in the prior year will be mailed a 1099 Misc. Report by SFCS.

### **GENERAL CHILD CARE INFORMATION:**

For general information about child care, you may call Child Care Connection toll free at 1-800-KIDS R WE (1-800-543-7793). For a list of licensed child care providers in your area, contact the Resource & Referral Program at SFCS (707) 863-3950 x 709, or for information on obtaining a child care license x 710.

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