



## Gross Income Tax Household Employees

**TB-52 – Issued March 5, 2004**  
**Tax: Gross Income Tax**

For New Jersey Gross Income Tax purposes, a household worker (i.e., a babysitter, nanny, au pair, health aide, nurse, maid or yard worker) working at the private home of an employer may be considered a domestic employee in accordance with N.J.A.C. 18:35-7.1. Employers are not required to withhold New Jersey Gross Income Tax from wages paid to domestic employees if they are not required to withhold for Federal income tax purposes.

However, if Federal withholdings are required, or if the employee elects to have Federal income tax withheld, New Jersey Gross Income Tax also must be withheld.

An employer whose only employees are household workers may report and remit Gross Income Tax withholding and unemployment and disability insurance on an annual basis. Form NJ-927H, the "Employer's Annual Report," is mailed to all domestic employers the last week of December (to be completed) and is due on or before January 31 following the close of the calendar year.

This reporting pertains only to Gross Income Tax withholding and unemployment and disability insurance. Additionally, these employers must file the "Employer Report of Wages Paid" (Form WR-30) on a quarterly basis.

Employers must contact Client Registration at the New Jersey Division of Revenue and Enterprise Services at (609) 292-9292 to register to withhold income tax for their domestic employees.

Employers also have to register with the New Jersey Department of Labor and Workforce Development to withhold New Jersey Workforce Development Partnership Fund, Unemployment Insurance, Health Care Subsidy Fund and Disability Insurance contributions. The Department of Labor can be reached at (609) 292-2638 for registration applications or at (609) 633-6400 for information about unemployment/disability insurance contributions and Form WR-30.

After registering as an employer with the State of New Jersey, you will receive forms and instructions for remitting these payroll taxes. Questions regarding Gross Income Tax withholding should be directed to the Customer Service Center at the Division of Taxation at (609) 292-6400.

During situations in which the employer has both domestic employees and business employees, they usually will have two separate taxpayer identification numbers; one for domestic employees and the other for business employees. These employers should file using Form NJ-927H for their domestic employees and quarterly Form NJ-927 (or Form 927W) for their business employees. If the employer is a sole proprietor and files under one taxpayer identification number, the employer is permitted to combine both the domestic employees and the business employees on quarterly Form NJ-927 and quarterly Form WR-30.

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**Note:** A Technical Bulletin is an informational document designed to provide guidance on a topic of interest to taxpayers and describe changes to the law, regulations, or Division policies. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the tax law or its interpretation may affect the accuracy of a Technical Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.