



**ELECTION TO REPORT AND PAY UNEMPLOYMENT  
INSURANCE CONTRIBUTIONS  
WITH RESPECT TO DOMESTIC SERVICES EMPLOYEES**

**PLEASE CHECK ONLY ONE OF THE FOLLOWING:**

\_\_\_\_ **Quarterly**

\_\_\_\_ **Annually**

An employer who elects to pay contributions annually shall be subject to the following terms regarding such contributions:

- (1) Contributions shall become due and shall be paid by each employer on or before January thirty-first with respect to wages paid for employment in the previous calendar year.
- (2) Any separation of employment shall be reported within ten days of such separation, along with the employer's payroll report.
- (3) In the event of a termination of the employer's account, contributions shall be due and payable at the next regular quarterly due date.
- (4) Any penalties or interest shall be calculated in the same manner as those for any other type of employment.
- (5) Any election to pay such contributions annually shall not be terminable by the employer for two calendar years.
- (6) In the payment of contributions, a fractional part of a cent shall be disregarded unless it amounts to one-half cent or more, in which case it shall be increased to one cent.

**NOTE:** Although contributions are paid and wages are reported annually, a subtotal of wages paid by quarter is required.

\_\_\_\_\_  
Employer Name

\_\_\_\_\_  
Account No.

\_\_\_\_\_  
Employer Signature

\_\_\_\_\_  
Date