



## CHILDCARE COMPLIANCE INFORMATION

	<b>Hiring a sitter and paying \$1300 or more per year</b>	<b>Hiring a sitter and paying \$1299 or less per year</b>	<b>Contracting a licensed daycare provider*</b>	<b>Having the mothers pay the baby sitter</b>	<b>Volunteers handling the child care</b>
<b>W-4</b>	Must have sitter fill out	Must have sitter fill out	N/A	N/A	N/A
<b>Filing FICA Taxes (Form 941)</b>	Must pay FICA	N/A	N/A	N/A	N/A
<b>Filing W-2 and W-3</b>	Must file to report FICA wages and taxes for the year	N/A	N/A	N/A	N/A
<b>Employment Eligibility Verification Form (Form #1-9)</b>	Must have sitter fill out form and show proof of US Citizenship	Must have sitter fill out form and show proof of US Citizenship	N/A	N/A	N/A
<b>Covenant Partner</b>	Sitter must be a Covenant Partner to have personal liability coverage	Sitter must be a Covenant Partner to have personal liability coverage	N/A	Sitter must be a Covenant Partner to have personal liability coverage	Sitter must be a Covenant Partner to have personal liability coverage
<b>Workman's Comp</b>	To cover sitter for personal injury while on the job you must obtain Workman's Comp Insurance from your state for them	To cover sitter for personal injury while on the job you must obtain Workman's Comp Insurance from your state for them	N/A	N/A	N/A
<b>Medical for Accidents</b>	Not covered. Must have Workman's Comp	Not covered. Must have Workman's Comp	N/A	Covered	Covered

\*Obtain the EIN number of the day care center or the owner's Social Security number so that you can report it to the IRS if you pay any one day care center \$600 or more during the calendar year if they are not incorporated.