

# HOUSE . . . . . No. 2865

By Mr. Casey of Winchester, petition of Paul C. Casey relative to withholding obligations of household employers. Revenue.

## The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

AN ACT RELATIVE TO WITHHOLDING OBLIGATIONS FOR HOUSEHOLD EMPLOYERS.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Section 10 of Chapter 62C of the General Laws, as appearing in  
2 the 2002 Official Edition, is hereby amended by adding the  
3 following paragraph:—

4 Taxes withheld by household employers from payments to house-  
5 hold employees may be paid over to the commissioner annually with  
6 household employer's personal income tax return filed pursuant to  
7 Chapter 62. The commissioner shall establish such regulations and  
8 prepare such forms and schedules as are necessary to effectuate the  
9 provisions of this paragraph. For purposes of this paragraph, the  
10 following words shall have the following meanings:—

11 "household employer," a person who pays someone to perform  
12 household work as an employee;

13 "household work," work done in or around the employer's home  
14 by baby-sitters, nannies, health aides, private nurses, maids, care-  
15 takers, yard workers and similar domestic workers;

16 "household employee," a person who performs household work  
17 under the control and at the direction of the employer on a full-time  
18 or part-time basis.