MINIMUM WAGE REQUIREMENTS FOR IN HOME LICENSE-EXEMPT PROVIDERS

The California Department of Education (CDE) Title 5 Regulations requires Alternative Payment Programs to follow federal and state legal minimum wage requirements. Furthermore, 4C Council follows local laws as it pertains to minimum wage requirements. Therefore, if care occurs at the residence of the child being served, the provider must be paid the current minimum wage for each hour care is provided. If the payment does not meet minimum wage, parent has the option to become the provider’s employer by submitting the following:

- A copy of a Workers Compensation policy that the parent has taken out for the employee, and
- A copy of documents, which indicate that the parent is the employer and will be collecting income tax, social security tax and additional withholdings as required by the federal government from the provider’s pay, to be filed with the:
  - Internal Revenue Service (IRS)
  - Franchise Tax Board
  - Social Security Administration
- A copy of a pay check that shows withholdings and indicates that the parent is paying minimum wage.

Reference “Subsidized Child Care Programs Parent & Provider Handbook” - pages 29-30
Contact Us

- Your Rights
- Volunteer Income Tax Assistance and Tax Counseling for the Elderly
- Media Contacts
- Federal Income and Payroll Tax
- State Income Tax
- State Payroll Tax
- Sales and Use Tax and Special Taxes and Fees

Federal Income and Payroll Tax

Visit the IRS website or contact a local office in California.

Customer service phone numbers:
- Tax Forms: 1-800-829-3676
- Refund/Tax information: 1-800-829-4477
- General information: 1-800-829-1040
- Federal employer identification number (FEIN): 1-866-816-2065
- Faxback: 1-703-368-9694

State Income Tax

Visit the Franchise Tax Board website, their help page, or find a local office.

To find out where to send an income tax return, refer to Mailing Addresses.

For general correspondence:
Franchise Tax Board
PO Box 942840
Sacramento, CA 94240-0040

Customer service phone numbers:
- Tax information/Refund/Forms: 1-800-338-0505
- Other assistance: 1-800-852-5711
- Out of U.S. (not toll free): 1-916-845-6500

Small Business Liaison (not toll free): 1-916-845-4669

State Payroll Tax

Visit the EDD's website, email the EDD, or find a local office.

Subscribe to receive email notifications of the latest news about EDD programs and services.

Mailing address:
Employment Development Department
PO Box 826880
Sacramento, CA 94280-0001

Joint Agency Office (EDD, Board of Equalization, and Franchise Tax Board):
Employment Development Department
3321 Power Inn Road, Second Floor
Sales and Use Tax and Special Taxes and Fees

Visit the California Department of Tax and Fee Administration's (CDTFA) website, email the CDTFA, find a local office, or view their directory.

Mailing address:

California Department of Tax and Fee Administration
PO Box 942879
Sacramento, CA 94279-0001

Customer service phone numbers:

- Toll free number: 1-800-400-7115
- TDD service from TDD phones: 1-800-735-2929
- TDD service from voice phones: 1-800-735-2922
- Faxback: Call the Information Center: 1-800-400-7115
- Seller’s permit number verification: 1-888-225-5263

Representatives are available to assist you Monday through Friday, except State holidays, from 8 a.m. to 5 p.m.

Contact Employment Development Department to learn about State Payroll Tax withholding
Social Security

Customer Support for Wage Reporting

Contact Social Security Office to learn about Social Security withholding

Employer Reporting Service Center

Social Security’s toll-free line to help employers with wage reporting questions or problems.

Phone: 1-800-772-6270 (TTY 1-800-325-0778) Monday through Friday, 7 a.m. to 7 p.m., Eastern Time
E-mail: employerinfo@ssa.gov

Employer Service Liaison Officers and Staff

Contact an expert in one of the Social Security’s Regional Offices who can provide technical wage reporting information and expertise.

Electronic W-2/W-2c Reporting Using the Business Services Online Website

For questions about using Social Security’s Business Services Online website for filing Forms W-2 electronically.

Phone: 1-888-772-2970 (TTY 1-800-325-0778) Monday through Friday, 7 a.m. to 7 p.m., Eastern Time
Fax: 1-410-597-0237
E-mail: bso.support@ssa.gov

For assistance, visit IRS.gov at https://www.irs.gov/. Guidance for preparation, filing employment taxes and information returns can be found by searching using a keyword or term.

Local Office Search

Type in your postal ZIP code and we will tell you how to contact a local office.

Regional Wage Reporting Websites

Social Security Regional Offices around the country have special web pages with local wage reporting resources:

- Atlanta
- Boston
- Chicago
- Dallas
- Denver
- Kansas City
- New York
- Philadelphia
- San Francisco
- Seattle

Business Services Online

By selecting this link, you can:
- Log In
- Register or
- Complete Phone Registration

Business Services Online (BSO)

Hours of Operation
- Monday - Friday: 5 AM - 1 AM ET
- Saturday: 5 AM - 11 PM ET
- Sunday: 8 AM - 11:30 PM ET

About W-2 Filing

Before You File

- First Time Filers
- Returning Filers
- CPAs, Accountants and Enrolled Agents

Customer Support

Electronic W-2/W-2c Filing Handbook
Helpful Government Resources
FIRE (1099) Filing Information Returns Electronically
Electronic Wage Reporting Web Service (EWRWS)
Employer W-2 Filing

W-2 Filing Assistance

Checklist for W-2 Online Filing
AccuWage Online
Specifications for Filing Forms W-2 and W-2c Electronically (EFW2/EFW2C)
Paper Forms W-2 & Instructions
If You’re Self-Employed
Frequently Asked Questions
Ask a Wage Reporting Expert
Tax Forums and Speaking Engagements
E-Verify - U.S. Citizenship and Immigration Services
Customer Support
Employer Feedback
Contact Us

Hotline Telephone Numbers

Consumer Hotline: 1-800-927-4357 (HELP)
1-800-482-4833 (TTY)
or send us an email

Licensing Hotline: 1-800-987-9331

California Low Cost Automobile Program: 1-866-602-8861

CDI Headquarters Offices

Sacramento Office
300 Capitol Mall, Suite 1700
Sacramento, CA 95814

San Francisco Office
45 Fremont Street, 23rd Floor
San Francisco, CA 94105

Los Angeles Office
300 South Spring Street, South Tower
Los Angeles, CA 90013

Meeting Requests

Schedule a meeting or request the Commissioner's participation at an upcoming event. Please click the green scheduling icon below to visit CDI's interactive scheduling contact page.

Service of Court Filings on the CDI

Service of court filings must be directed to the following address:

Agent for Service of Process
California Department of Insurance
Government Law Bureau
300 Capitol Mall, Suite 1700
Sacramento, CA 95814
custodialofrecords@insurance.ca.gov

Guidelines for Service of Process

Please note: The CDI has not agreed to electronic service of summons/complaints in civil cases per the Rules of Court and other applicable laws. In addition, the CDI has not agreed to receive facsimile service of summons/complaints in civil cases.

Additional Contact Information

Consumer Services Division
If you have questions or want to file a complaint, visit our Getting Help page.

Licensing Hotline

Matters regarding insurance licensing and education should be directed to:

California Department of Insurance
Producer Licensing Bureau
320 Capitol Mall
Reporting Suspected Fraud
Information concerning suspected insurance fraud should be directed to the addresses below.
California Department of Insurance
Fraud Division
2400 Del Paso Road, Suite 250
Sacramento, CA 95834
fraud@insurance.ca.gov
A list of regional offices is available.

Public Records Act Requests
Those requesting information related to the Public Records Act should direct correspondence to the Legal Division.
California Department of Insurance
Legal Division
Government Law Bureau
300 Capitol Mall, Suite 1700
Sacramento, CA 95814
custodianofrecords@insurance.ca.gov

Guidelines for Accessing Public Records

Corporate and Regulatory Affairs
Companies wishing to do business in California and existing companies seeking approval of corporate transactions should direct correspondence to the Corporate & Regulatory Affairs Branch. If you have any questions about our admission process, please contact us by mailing your questions to:
California Department of Insurance
Corporate & Regulatory Affairs Branch
45 Fremont Street, 24th Floor
San Francisco, CA 94105
or by emailing the Corporate and Regulatory Affairs Branch. We recommend you contact the department with any questions prior to submitting your application.

Office of the Ombudsman
The Ombudsman's primary function is to ensure the Department provides the highest level of customer service to our consumers, insurers, agents, brokers, and public officials. The Ombudsman is responsible for ensuring that complaints about Department staff or actions receive full and impartial review.
California Department of Insurance
Office of the Ombudsman
300 Capitol Mall, Suite 1600
Sacramento, CA 95814
Phone: 916-492-3545
Fax Number: 916-492-3649
E-mail: Office of the Ombudsman

Small Business & Disabled Veteran Business Enterprise (SB/DVBE)
Per Government Code Section 11148.5 (Chapter 81, Statutes of 2017), California Department of Insurance (CDI) provides the following SB/DVBE department advocates. General information about participating or opportunities as a SB/DVBE should be directed through the State of California Cal eProcure website https://caleprocure.ca.gov/pages/index.aspx.
Contact the following SB/DVBE advocate’s with questions or concerns related to CDI procurement advertisements or opportunities:

Non-IT Procurement
Mark Valim
Contract Analyst - SB/DVBE Advocate
(916) 492-3413

IT Procurement
Zachery Salvo
IT Contract Analyst - SB/DVBE Advocate
(916) 492-3162

Webmaster
For technical questions or problems regarding this website, please contact our webmaster.