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Title 22@ Social Security

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Division 1@ Employment Development Department

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Subdivision 1@ Director of Employment Development

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Division 1@ Unemployment and Disability Compensation

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Part 1@ Unemployment Compensation

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Chapter 3@ SCOPE OR COVERAGE

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Article 2@ EXCLUDED SERVICES

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Section 629-1@ Domestic Service - Private Home

629-1 Domestic Service - Private Home

(a) "Domestic service in a private home" includes service of a household nature performed by an employee in or about a private home in connection with the maintenance of the private home or premises, or for the comfort and care of the individual or family, as distinguished from service which is directly related to the business or career of the employer.

(b)

"Service of a household nature" includes service customarily rendered by cooks, waiters, butlers, housekeepers, governesses, maids, valets, baby sitters, janitors, laundresses, furnacemen, caretakers, handymen, gardeners, and by chauffeurs of automobiles, crews of private yachts, and pilots of private airplanes for family use. "Service of a household nature" does not include service performed by private secretaries, tutors, librarians, or musicians, or by carpenters, plumbers, electricians, painters or other skilled craftsmen.

(c)

"Private home" means the social unit formed by an individual or family residing in a private household. "Private home" includes the fixed place of abode of an individual or family in a private house, or in a separate and distinct dwelling unit in an apartment house, hotel or other similar establishment. "Private home" also includes a summer or winter home of an individual or family. "Private home" does

not include any dwelling house or premises used primarily as a boarding or lodging house for the purpose of supplying board or lodging to the public as a business enterprise, or used primarily for the purpose of furnishing accommodations or entertainment to clients, customers, or patrons.

(d)

"Family" for purposes of this section includes foster relationships and relationships by blood, marriage, and adoption.

(e)

"Domestic service" does not include: (1) Service of a household nature performed in or about a private home in the employ of any employing unit engaged in furnishing such service, such as a gardening, janitorial, or maintenance enterprise. (2) Service of a household nature performed in connection with the operation of rooming or lodging houses, boarding houses, clubs including college clubs or fraternity or sorority houses, hotels, hospitals, eleemosynary institutions, or commercial offices or establishments.

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(f)

If the person who pays the remuneration of a person performing domestic service

in a private home is one other than the individual or family for whom the services are rendered, the domestic services are exempt to the extent provided by Section 629 of the code under any of the following circumstances: (1) The individual or family has the right to direct and control the performance of the domestic services. For example, if X Company pays the remuneration of a housekeeper who performs services in the private home of Y, an employee of X Company, and the services are directed and controlled by Y's wife, the services are exempt to the extent provided by Section 629 of the code. (The determination of tax liability of X Company for additional remuneration indirectly paid to its employee Y, would be made pursuant to Article 2, (commencing with Section 926), Chapter 4, Part 1 of Division 1 of the code.) (2) A family relationship exists between the payor and the individual or family. For example, if a son or daughter residing in his or her separate home pays the remuneration of a domestic who performs services in his or her mother's home, the services are exempt to the extent provided by Section 629 of the code. (3) Contributions to the support of the individual or family have been assumed by the payor for charitable or moral reasons. For example, if a life-long friend of a disabled person pays the remuneration of a domestic who performs services in the disabled person's home, the services are exempt to the extent provided by Section 629 of the code. (4) Contributions to the support of the individual or family are a legal obligation of the payor. For example, if the terms of a divorce or dissolution require the husband to pay the remuneration of a governess who performs services in a private home caring for children in the custody of the former wife, the services are exempt to the extent provided by Section 629 of the code. Similarly, if the guardian of a minor or incompetent person pays the remuneration of household servants in the private home of his ward, the services are exempt to the extent provided by Section 629 of the code.

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