Employment Development Department
State of California

INFORMATION SHEET

TYPES OF EMPLOYMENT

The following table identifies special classes of employment and whether the type of employment is subject to California payroll taxes. For additional information on the taxability for a particular type of employment, refer to the code section(s) noted under the specific tax. If you have questions regarding an individual's proper status in working for/with you, please contact the Taxpayer Assistance Center at 888-745-3886.

In addition to this table, the Employment Development Department (EDD) has prepared the *Information Sheet: Types of Payments* (DE 231TP) and information sheets for specific industries, types of services, or types of payments. To obtain the information sheets, access the EDD website at **www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm**, or contact the Taxpayer Assistance Center at 888-745-3886. If outside the United States or Canada, call 916-464-3502.

Code references: California Code of Regulations (CCR), California Unemployment Insurance Code (CUIC), Internal Revenue Code (IRC), Education Code, and the United States Code (USC).

Types of Employment	TREATMENT FOR TAX PURPOSES			
	Unemployment Insurance and Employment Training Tax[1*]	**State Disability Insurance**	**Personal Income Tax Withholding**	**Personal Income Tax Wages**
Agricultural Labor Also, refer to federal Agricultural Employer's Tax Guide, (Internal Revenue Service [IRS] Publication 51, Circular A).				
A. Workers hired, trained, and paid by a farm operator.	Subject Sections 611 and 621(b) of the CUIC	Subject Sections 611 and 621(b) of the CUIC	Not Subject[2*] Section 13009(a) of the CUIC	Reportable Section 13009.5(a)(2) of the CUIC
B. Workers supplied to a farm operator but hired, trained, and paid by a farm labor contractor that is registered under the Migrant and Seasonal Agricultural Worker Protection Act, or the workers supplied operate or maintain tractors, harvesting or crop-dusting machines, or other machines provided by the farm labor contractor.	Subject Sections 621(b) and 606.5 of the CUIC	Subject Sections 621(b) and 606.5 of the CUIC	Not Subject[2*] Section 13009(a) of the CUIC	Reportable Section 13009.5(a)(2) of the CUIC

*Refer to page 17 for endnotes.

Types of Employment	TREATMENT FOR TAX PURPOSES			
	Unemployment Insurance and Employment Training Tax[1*]	**State Disability Insurance**	**Personal Income Tax Withholding**	**Personal Income Tax Wages**
Artists and Authors: A. Common law employees.	Subject Section 621(b) of the CUIC	Subject Section 621(b) of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
B. Statutory employees hired for specific work in the motion picture, radio, or television industry. Refer to *Information Sheet: Statutory Employees* (DE 231SE).	Subject Sections 601.5 and 621(d) of the CUIC	Subject Sections 601.5 and 621(d) of the CUIC	Not subject Section 4304-1 of Title 22, CCR	Not reportable Section 13009.5 of the CUIC
C. Statutory employees hired as author of a commissioned or specific ordered work agreed in signed contract to be a "work made for hire," as defined in Section 101 of Title 17, USC. Refer to *Information Sheet: Statutory Employees* (DE 231SE).	Subject Sections 621(d) and 686 of the CUIC	Subject Sections 621(d) and 686 of the CUIC	Not subject Section 4304-1 of Title 22, CCR	Not reportable Section 13009.5 of the CUIC
Automotive Repair Industry Refer to *Information Sheet: Automotive Repair Industry* (DE 231B).	Subject Section 621(b) of the CUIC	Subject Section 621(b) of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
Barbers and Cosmetologists Refer to *Information Sheet: Barbering and Cosmetology Industry* (DE 231C).	Subject Section 621(b) of the CUIC	Subject Section 621(b) of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
Baseball Players	Subject unless under agreement to perform for expenses and a share of the profits of the club. Section 653 of the CUIC	Subject unless under agreement to perform for expenses and a share of the profits of the club. Section 653 of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
Brokers and/or Salespersons (does not apply to nonprofit or public agencies): A. Real estate brokers or salespersons. B. Mineral, oil, and gas brokers. C. Yacht brokers or salespersons. D. Direct sales salespersons.	Not subject[3*] Section 650 of the CUIC	Not subject[3*] Section 650 of the CUIC	Not subject[3*] Section 13004.1 of the CUIC	Not reportable[3*] Section 13004.1 of the CUIC

*Refer to page 17 for endnotes.

Types of Employment	TREATMENT FOR TAX PURPOSES			
	Unemployment Insurance and Employment Training Tax[1*]	**State Disability Insurance**	**Personal Income Tax Withholding**	**Personal Income Tax Wages**
Brokers and/or Salespersons (does not apply to nonprofit or public agencies): (cont.) E. Cemetery brokers or salespersons. **Note:** Before Section 650 of the CUIC exclusion may be applied, the brokers and/or salespersons must be employees under the usual common law rules applicable in determining the employer-employee relationship.	Not subject[3*] Section 650 of the CUIC	Not subject[3*] Section 650 of the CUIC	Subject if common law employee Section 13009 of the CUIC	Reportable if common law employee. Section 13009.5 of the CUIC
Casual Labor: Refer to *Information Sheet: Casual Labor* (DE 231K). A. Part-time or temporary workers.	Subject Section 621(b) of the CUIC	Subject Section 621(b) of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
B. Service **not** in the course of employer's trade or business: • Noncash payments (e.g., meals and lodging).	Not subject Section 936 of the CUIC	Not subject Section 936 of the CUIC	Not subject Section 13009(h) of the CUIC	Not reportable Section 13009.5 of the CUIC
• Cash payments.	Subject **only** if $50 or more is paid in a quarter **and** employee works some part of 24 or more different days in that quarter or on 24 or more days in the preceding quarter. Section 640 of the CUIC	Subject **only** if $50 or more is paid in a quarter **and** employee works some part of 24 or more different days in that quarter or on 24 or more days in the preceding quarter. Section 640 of the CUIC	Subject **only** if $50 or more is paid in a quarter **and** employee works some part of 24 or more different days in that quarter or on 24 or more days in the preceding quarter. Section 13009(c) of the CUIC	Reportable **only** if $50 or more is paid in a quarter **and** employee works some part of 24 or more different days in that quarter or on 24 or more days in the preceding quarter. Section 13009.5 of the CUIC

*Refer to page 17 for endnotes.

Types of Employment	TREATMENT FOR TAX PURPOSES			
	Unemployment Insurance and Employment Training Tax[1*]	**State Disability Insurance**	**Personal Income Tax Withholding**	**Personal Income Tax Wages**
Construction Contractors Refer to *Information Sheet: Construction Industry* (DE 231G).	Subject unless contractor has a valid contractor's license and is not a common law employee. Sections 621(b) or 621.5 of the CUIC	Subject unless contractor has a valid contractor's license and is not a common law employee. Sections 621(b) or 621.5 of the CUIC	Subject unless contractor has a valid contractor's license and is not a common law employee. Sections 13009 or 13004.5 of the CUIC	Reportable unless contractor has a valid contractor's license and is not a common law employee. Section 13009.5 of the CUIC
Corporate Officer performing services as an employee: A. Corporation subject to Federal Unemployment Tax Act (FUTA). Refer to *Sole Shareholder/Corporate Officer Exclusion Statement* (DE 459).	Subject Section 621(a) of the CUIC	Subject unless sole shareholder, or the only shareholder other than his or her spouse or registered domestic partner, and has filed an exclusion for SDI (DE 459). Sections 621(a) and 637.1 of the CUIC	Subject unless agricultural labor. Sections 13009 and 13009(a) of the CUIC	Reportable Section 13009.5 of the CUIC
B. Corporation not subject to FUTA.	Subject unless excluded as an officer and/or director who is sole shareholder or the only shareholder other than his or her spouse or registered domestic partner. Section 637 of the CUIC	Subject unless excluded as an officer and/or director who is the sole shareholder or the only shareholder other than his or her spouse or registered domestic partner. Section 637 of the CUIC	Subject unless agricultural labor. Sections 13009 and 13009(a) of the CUIC	Reportable if otherwise required to register with the EDD. Section 13009.5 of the CUIC

*Refer to page 17 for endnotes.

Types of Employment	TREATMENT FOR TAX PURPOSES			
	Unemployment Insurance and Employment Training Tax[1*]	**State Disability Insurance**	**Personal Income Tax Withholding**	**Personal Income Tax Wages**
Election Campaign Workers for candidates for public office or committees in connection with an election campaign. Refer to *Information Sheet: Election Campaign Workers* (DE 231V).	Not subject Section 636 of the CUIC	Not subject Section 636 of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
Election Officials or Election Workers	Subject if the individual's remuneration reasonably expected to be received during the calendar year for such service will be $1,000 or more. Section 634.5(c)(7) of the CUIC	Not subject generally, unless an elective coverage agreement is in place. Sections 605 and 2606 of the CUIC	Not subject since considered fee paid to a public official. Section 13009 of the CUIC and Section 4309-2(b)(2) of Title 22, CCR	Not reportable since considered fee paid to a public official. Section 13009.5 of the CUIC
Family Employees Child under age of 18 years employed by own father or mother; an individual employed by own son, daughter, spouse, or registered domestic partner. Refer to *Information Sheet: Family Employment* (DE 231FAM) and *Information Sheet: Specialized Coverage* (DE 231SC).	Not subject (Only applies to sole proprietorships and partnerships if the same relationship exists with each partner individually). Section 631 of the CUIC	Not subject unless an approved elective coverage agreement is in effect. (Only applies to sole proprietorships and partnerships if the same relationship exists with each partner individually). Section 631 of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC

*Refer to page 17 for endnotes.

Types of Employment	TREATMENT FOR TAX PURPOSES			
	Unemployment Insurance and Employment Training Tax[1*]	**State Disability Insurance**	**Personal Income Tax Withholding**	**Personal Income Tax Wages**
Federal Employees: A. Members of the U.S. armed forces.	Not subject Section 632 of the CUIC	Not subject Section 632 of the CUIC	Subject if stationed in and domiciled in California; both conditions must be present. Section 4305-1(d) of Title 22, CCR	Reportable if stationed in and domiciled in California; both conditions must be present. Section 13009.5 of the CUIC
B. Federal civilian employees.	Not subject (Certain nonprofit organizations which are instrumentalities of the federal government pay cost of benefits.) Section 632 of the CUIC	Not subject Section 632 of the CUIC	Subject Section 4305-1(d) of Title 22, CCR	Reportable Section 13009.5 of the CUIC
Fishing and Related Activities Refer to *Information Sheet: Commercial Fishing* (DE 231CF).	Subject Section 621(b) of the CUIC	Subject Section 621(b) of the CUIC	Not subject Section 13009(j) of the CUIC	Not reportable Section 13009.5 of the CUIC
Foreign Government and International Organizations	Not subject Sections 643, 644, and 644.5 of the CUIC	Not subject Sections 643, 644, and 644.5 of the CUIC	Not subject Section 13009(d) of the CUIC	Not reportable Section 13009.5 of the CUIC

*Refer to page 17 for endnotes.

Types of Employment	TREATMENT FOR TAX PURPOSES			
	Unemployment Insurance and Employment Training Tax[1*]	**State Disability Insurance**	**Personal Income Tax Withholding**	**Personal Income Tax Wages**
Foreign Service Performed by a U.S. Citizen: A. U.S. government employee.	Not subject Section 632 of the CUIC	Not subject Section 632 of the CUIC	Subject if employee is a California resident. Section 13009 of the CUIC	Reportable if employee is a California resident. Section 13009.5 of the CUIC
B. For an American employer or a foreign subsidiary of U.S. corporation or other private employer. Refer to *Information Sheet: Foreign Employment and Employment on American Vessels or Aircraft* (DE 231FE).	Subject[4*] Section 610 of the CUIC	Subject[4*] Section 610 of the CUIC	Subject if employee is a California resident paid by employer who pays California wages, does business in California, derives California income, or is subject to laws of California. Sections 13005 and 13009 of the CUIC	Reportable[4*] if employee is a California resident. Section 13009.5 of the CUIC
Golf Caddies	Not subject Section 651 of the CUIC	Not subject Section 651 of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
Homeworkers (Industrial): A. Common law employees Refer to *Information Sheet: Employment* (DE 231).	Subject Section 621(b) of the CUIC	Subject Section 621(b) of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
B. Statutory employees Refer to *Information Sheet: Statutory Employees* (DE 231SE).	Subject Section 621(c)(1)(C) of the CUIC	Subject Section 621(c)(1)(C) of the CUIC	Not subject Section 4304-1 of Title 22, CCR	Not reportable Section 13009.5 of the CUIC
Hotel Industries Refer to *Information Sheet: Restaurant and Hotel Industries* (DE 231E).	Subject Section 621(b) of the CUIC	Subject Section 621(b) of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC

*Refer to page 17 for endnotes.

Types of Employment	TREATMENT FOR TAX PURPOSES			
	Unemployment Insurance and Employment Training Tax[1*]	**State Disability Insurance**	**Personal Income Tax Withholding**	**Personal Income Tax Wages**
Household Employment in private home, local college club, fraternity, or sorority. Refer to *Information Sheet: Household Employment* (DE 231L), *Household Employer's Guide* (DE 8829), and the federal Household Employer's Tax Guide (IRS Publication 926).	Subject once $1,000 or more in cash is paid in a calendar quarter for household services. Sections 629, 639, and 682 of the CUIC	Subject once $750 or more in cash is paid in a calendar quarter for household services. Sections 684 and 2606.5 of the CUIC	Not subject[2*] Section 13009(b) of the CUIC	Reportable if otherwise required to register with the EDD. Section 13009.5(a)(2) of the CUIC
Interns Employed in Hospitals who have completed a four-year program of study in a medical school when completing their internship at the hospital.	Not subject Section 645 of the CUIC	Not subject Section 645 of the CUIC, unless in the employ of a nonprofit or district hospital. Section 2606 of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
Janitors (Business Services Industry) Refer to *Information Sheet: Service Industries* (DE 231I).	Subject Section 621(b) of the CUIC	Subject Section 621(b) of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
Jockeys or Exercise Persons working free-lance, if licensed by the California Horse Racing Board.	Not subject Section 654 of the CUIC	Not subject Section 654 of the CUIC	Subject if a common law employee. Section 13009 of the CUIC	Reportable if a common law employee. Section 13009.5 of the CUIC

*Refer to page 17 for endnotes.

Types of Employment	TREATMENT FOR TAX PURPOSES			
	Unemployment Insurance and Employment Training Tax[1*]	**State Disability Insurance**	**Personal Income Tax Withholding**	**Personal Income Tax Wages**
Limited Liability Company Members Refer to *Information Sheet: Limited Liability Entities* (DE 231LLC). A. Any member of an LLC treated as a corporation for federal income tax purposes.	Subject Section 621(f) of the CUIC	Subject Section 621(f) of the CUIC	Subject if compensation is deductible pursuant to Section 162 of the IRC. Sections 928.7 and 13009 of the CUIC	Reportable if compensation is deductible pursuant to Section 162 of the IRC. Section 13009.5 of the CUIC
B. Any member of an LLC treated as a partnership for federal income tax purposes. **Note:** The CUIC requires the EDD to treat an LLC as a unique entity type and does not authorize the treatment of an LLC as a sole proprietorship, partnership, or corporation.	Not subject Section 623 of the CUIC	Not subject Section 623 of the CUIC	Not subject Section 13004.6 of the CUIC	Not reportable Section 13009.5 of the CUIC
Manufacturing Industry	Subject Section 621(b) of the CUIC	Subject Section 621(b) of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
Ministers who are duly ordained, commissioned, or licensed in the exercise of their ministry and members of a religious order in the exercise of duties required by such order, may elect coverage. Refer to *Information Sheet: Specialized Coverage (Elective Coverage for Exempt Workers)* (DE 231SC)	Not subject Section 634.5(b) of the CUIC	Not subject unless an approved elective coverage agreement is in effect. Section 634.5(b) of the CUIC	Not subject[2*] Section 13009(f) of the CUIC	Reportable if otherwise required to register with the EDD. Section 13009.5(a)(2) of the CUIC
Multistate Employment Refer to *Information Sheet: Multistate Employment* (DE 231D).	Subject Sections 602 and 603 of the CUIC	Subject Sections 602 and 603 of the CUIC	Go to **www.edd.ca.gov/pdf_pub_ctr/de231d.pdf**	Go to **www.edd.ca.gov/pdf_pub_ctr/de231d.pdf**

*Refer to page 17 for endnotes.

Types of Employment	TREATMENT FOR TAX PURPOSES			
	Unemployment Insurance and Employment Training Tax[1*]	**State Disability Insurance**	**Personal Income Tax Withholding**	**Personal Income Tax Wages**
Newspaper Carriers under the age of 18 years in the delivery or distribution of newspapers or shopping news to consumers.	Not subject if not regular, full-time work. Sections 634.5(g) and 649(a) of the CUIC	Not subject if not regular, full-time work. Sections 634.5(g) and 649(a) of the CUIC	Not subject[2*] Section 13009(g)(1) of the CUIC	Not reportable Section 13009.5 of the CUIC
Newspaper and Magazine Vendors buying at fixed prices and retaining excess from sales to consumers.	Not subject Sections 634.5(h) and 649(b) of the CUIC	Not subject Sections 634.5(h) and 649(b) of the CUIC	Not subject Section 13009(g)(2) of the CUIC	Not reportable Section 13009.5 of the CUIC
Nonprofit Organization Employees: Refer to *Information Sheet: Nonprofit and/or Public Entities* (DE 231NP). A. In the employ of churches, conventions, or associations of churches, or religious organizations which are operated primarily for religious purposes and operated, supervised, controlled, or principally supported by a church, convention, or association of churches. (Also, refer to ministers and members of religious orders.)	Not subject Section 634.5(a) of the CUIC	Not subject Sections 634.5(a) and 645 of the CUIC, unless employed by a nonprofit hospital, Section 2606 of the CUIC or while an approved elective coverage agreement is in effect.	Subject Section 13009 of the CUIC (except ministers and members of religious orders)	Reportable Section 13009.5 of the CUIC
B. Elected or appointed officials of nonprofit fraternal organizations if earnings do not exceed $100 a month.	Not subject Section 652 of the CUIC	Not subject Section 652 of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
C. All other nonprofit organizations exempt under Section 501(c)(3) of the IRC except those under "A" and "B" above.	Subject (If remuneration for services performed in any calendar quarter is less than $50, services are excluded or not subject). Section 641 of the CUIC	Subject (If remuneration for services performed in any calendar quarter is less than $50, services are excluded or not subject). Section 641 of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
D. All other organizations exempt pursuant to Section 501(a) of the IRC, other than a pension, profit-sharing, or stock bonus plan described in Section 401(a) of the IRC or in Section 521 of the IRC.	Subject Section 608 of the CUIC	Subject Section 608 of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC

*Refer to page 17 for endnotes.

Types of Employment	TREATMENT FOR TAX PURPOSES			
	Unemployment Insurance and Employment Training Tax[1*]	**State Disability Insurance**	**Personal Income Tax Withholding**	**Personal Income Tax Wages**
Nonresidents of California: A. U.S. residents: • Service performed in California.	Subject Section 601 of the CUIC	Subject Section 601 of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
• Service performed outside U.S.	Subject if employee is a U.S. citizen, and the employer's principal place of business in U.S. is in California.[4*] Section 610 of the CUIC	Subject if employee is a U.S. citizen, and the employer's principal place of business in U.S. is in California.[4*] Section 610 of the CUIC	Not subject Section 13009 of the CUIC	Not reportable Section 13009.5 of the CUIC
B. Aliens Working in California: • Residents of Canada or Mexico entering California frequently in transportation service across the border.	Subject unless railroad service Section 621(b) of the CUIC	Subject unless railroad service Section 621(b) of the CUIC	Not subject Section 13009(e) of the CUIC and Section 4309-2(f)(2)(A) of Title 22, CCR	Not reportable Section 13009.5 of the CUIC
• Residents of Canada or Mexico entering California frequently for construction, maintenance, or operation of waterway, bridge, etc., traversing the border.	Subject Section 621(b) of the CUIC	Subject Section 621(b) of the CUIC	Not subject Section 4309-2(f)(2)(B) of Title 22, CCR	Not reportable Section 13009.5 of the CUIC
• Residents of any foreign country entering California frequently, employed wholly within California.	Subject Section 621(b) of the CUIC	Subject Section 621(b) of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
• Workers from any foreign country or its possession lawfully admitted on a temporary basis to perform agricultural labor.	Subject Sections 611 and 621(b) of the CUIC	Subject Sections 611 and 621(b) of the CUIC	Not subject[2*] Section 13009(a) of the CUIC	Reportable Section 13009.5(a)(2) of the CUIC

*Refer to page 17 for endnotes.

Types of Employment	TREATMENT FOR TAX PURPOSES			
	Unemployment Insurance and Employment Training Tax[1*]	**State Disability Insurance**	**Personal Income Tax Withholding**	**Personal Income Tax Wages**
Nonresidents of California: (cont.)				
• Students, scholars, trainees, or teachers as nonimmigrant aliens under sections of the Immigration and Nationality Act (INA).[6*]	Subject unless excluded pursuant to Section 642 of the CUIC, or if a nonresident nonimmigrant temporarily residing in U.S. and performs services for a Section 608 of the CUIC nonprofit employer to carry out the purpose specified in the employee's "F", "J", "M", or "Q" type visa.	Subject unless excluded pursuant to Section 642 of the CUIC, or if a nonresident nonimmigrant temporarily residing in U.S. and performs services for a Section 608 of the CUIC nonprofit employer to carry out the purpose specified in the employee's "F", "J", "M", or "Q" type visa.	Subject unless exempted by regulations or treaty with a foreign government. Treaty must specify exemption from "state or local taxes." Section 13009(e) of the CUIC	Reportable Section 13009.5 of the CUIC
• Professional athlete, in California for occasional or incidental engagements.	Not subject Section 655 of the CUIC	Not subject Section 655 of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
Patients employed by hospitals.	Not subject Section 647 of the CUIC	Not subject unless nonprofit or district hospital. Sections 647 and 2606 of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
Private Postsecondary School Intermittent and Adjunct Instructors Services must be performed for an institution that meets requirements of the Education Code, Article 9 (commencing with Section 94900), Chapter 8, Part 59.	Subject Section 621(b) of the CUIC	Not subject[5*] Section 633 of the CUIC	Not subject[5*] Section 13009(r) of the CUIC	Not reportable[5*] Section 13009.5 of the CUIC

*Refer to page 17 for endnotes.

Types of Employment	TREATMENT FOR TAX PURPOSES			
	Unemployment Insurance and Employment Training Tax[1*]	**State Disability Insurance**	**Personal Income Tax Withholding**	**Personal Income Tax Wages**
Public Entity Employees of cities and counties, local public agencies, and schools. Refer to *Information Sheet: Nonprofit and/or Public Entities* (DE 231NP) and *Information Sheet: Specialized Coverage* (DE 231SC).	Subject Section 605 of the CUIC	Not subject unless employed by a district hospital or public housing administration agency operated by state or local governmental subdivisions or an approved elective coverage agreement is in effect. Sections 605 and 2606 of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
Restaurant Industries Refer to *Information Sheet: Restaurant and Hotel Industries* (DE 231E).	Subject Section 621(b) of the CUIC	Subject Section 621(b) of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
Salespersons: Refer to *Information Sheet: Salespersons* (DE 231N). A. Common law employees.	Subject Section 621(b) of the CUIC	Subject Section 621(b) of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
B. Real estate or direct sales salespersons.	Not subject[3*] Section 650 of the CUIC	Not subject[3*] Section 650 of the CUIC	Not subject[3*] Section 13004.1 of the CUIC	Not reportable[3*] Section 13009.5 of the CUIC
C. Traveling or city salespersons. Refer to *Information Sheet: Statutory Employees* (DE 231SE).	Subject Section 621(c)(1)(B) of the CUIC	Subject Section 621(c)(1)(B) of the CUIC	Not subject Section 4304-1 of Title 22, CCR	Not reportable Section 13009.5 of the CUIC

*Refer to page 17 for endnotes.

Types of Employment	TREATMENT FOR TAX PURPOSES			
	Unemployment Insurance and Employment Training Tax[1*]	**State Disability Insurance**	**Personal Income Tax Withholding**	**Personal Income Tax Wages**
Services on or in Connection With an American Aircraft or Vessel, and such services are subject to the Federal Unemployment Tax Act (FUTA). Refer to *Information Sheet: Foreign Employment and Employment on American Vessels or Aircraft* (DE 231FE).	Subject if the operations are ordinarily and regularly directed and controlled from the employer's California office. Sections 125.3, 125.5, and 609 of the CUIC	Subject if the operations are ordinarily and regularly directed and controlled from the employer's California office. Sections 125.3, 125.5, and 609 of the CUIC	Subject if services are performed on an aircraft by a California resident or by a nonresident if more than 50% of the nonresident's scheduled flight time for the calendar year is in California. Section 13009 of the CUIC and Section 40116(f) of Title 49, USC Not subject if services are performed on a vessel.	Reportable if services are performed on an aircraft by a California resident or by a nonresident if more than 50% of the nonresident's scheduled flight time for the calendar year is in California. Section 13009.5 of the CUIC and Section 40116(f) of Title 49, USC Not reportable if services are performed on a vessel.
Standby Employee doing no actual work in period for which paid.	Subject Section 926 of the CUIC	Subject Section 926 of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
State Government and Political Subdivisions[9*] Services performed as: A. An elected official.	Not subject Section 634.5(c)(1) of the CUIC	Not subject Section 634.5(c)(1) of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
B. A member of a legislative body or a member of the judiciary, or a state or political subdivision.	Not subject Section 634.5(c)(2) of the CUIC	Not subject Section 634.5(c)(2) of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
C. A member of a state National Guard, Ready Reserve, or Air National Guard.	Not subject Section 634.5(c)(4) of the CUIC	Not subject Section 634.5(c)(4) of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC

*Refer to page 17 for endnotes.

Types of Employment	TREATMENT FOR TAX PURPOSES			
	Unemployment Insurance and Employment Training Tax[1*]	**State Disability Insurance**	**Personal Income Tax Withholding**	**Personal Income Tax Wages**
State Government and Political Subdivisions[9*] Services performed as: (cont.)				
D. An employee serving on a temporary basis in case of fire, storm, snow, earthquake, flood, or other similar emergency.	Not subject Section 634.5(c)(5) of the CUIC	Not subject Section 634.5(c)(5) of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
E. In a position which, under or pursuant to state law, is designated as either of the following:				
• A major, nontenured policy-making or advisory position.	Not subject Section 634.5(c)(6)(A) of the CUIC	Not subject Section 634.5(c)(6)(A) of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
• A policymaking or advisory position, the performance of the duties of which ordinarily does not require more than eight hours per week.	Not subject Section 634.5(c)(6)(B) of the CUIC	Not subject Section 634.5(c)(6)(B) of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
F. Employees of state or local governments and instrumentalities not included above.	Subject Section 605 of the CUIC	Not subject unless an approved election by a bargaining unit is in effect. Section 710.5 of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
G. Fees of public officials.	Subject Section 926 of the CUIC	Subject Section 926 of the CUIC	Not reportable Section 4309-2(b) of Title 22, CCR	Not reportable Section 13009.5 of the CUIC
Students: A. Working for a public or private school, college, or university, if enrolled and regularly attending classes at that school.	Not subject Section 642 of the CUIC	Not subject Section 642 of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
B. Spouse or registered domestic partner of student, if such person is advised at the time service commences at the school that employment is provided under a program to provide financial assistance to the student by the school, college, or university and that employment will not be covered by any program of unemployment insurance or disability compensation.	Not subject Section 642 of the CUIC	Not Subject Section 642 of the CUIC	Subject Section 13009.5 of the CUIC	Reportable Section 13009.5 of the CUIC

*Refer to page 17 for endnotes.

Types of Employment	TREATMENT FOR TAX PURPOSES			
	Unemployment Insurance and Employment Training Tax[1*]	**State Disability Insurance**	**Personal Income Tax Withholding**	**Personal Income Tax Wages**
Students: (cont.) C. Under age of 22 years enrolled at a nonprofit or public educational institution in a full-time program. Institution must normally maintain a regular faculty and curriculum, and normally have a regularly organized body of students in attendance at place where its educational activities are located. Student's service must be taken for credit at such institution. It must combine academic instruction with work experience. It must be an integral part of such program, and the institution must have so certified to the employer.	Not subject unless program established solely for one employer or one group of employers. Section 646 of the CUIC	Not subject unless program established solely for one employer or one group of employers. Section 646 of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
D. Student nurse in the employ of a hospital or nurses' training school, and enrolled and regularly attending classes at nurses' training school that is chartered or approved pursuant to state law.	Not subject Section 645 of the CUIC	Subject if employed by a nonprofit or district hospital. Section 2606 of the CUIC Not subject if employed by any other hospital or nurses' training school. Section 645 of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
E. Full-time students[7*] in the employ of an organized camp.[8*]	Not subject Section 642.1 of the CUIC	Not subject Section 642.1 of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
Temporary Services and Employee Leasing Industries Refer to *Information Sheet: Temporary Services and Employee Leasing Industries* (DE 231F).	Subject Sections 621(b) and 606.5 of the CUIC	Subject Sections 621(b) and 606.5 of the CUIC	Subject Section 13009 of the CUIC	Reportable Section 13009.5 of the CUIC
Transcribers of depositions, court proceedings, and hearings performed away from the office of the person, firm, or association obligated to produce a transcript of the proceedings.	Not subject Section 630 of the CUIC	Not subject Section 630 of the CUIC	Not subject Section 4304-1 of Title 22, CCR	Reportable Section 13009.5 of the CUIC

*Refer to page 17 for endnotes.

Endnotes

[1] Employers who have elected the "cost of benefits method" (i.e., "reimbursable method") of financing Unemployment Insurance Fund or who have a negative reserve account balance are not required to contribute to the Employment Training Tax Fund.

[2] Subject if employer and employee voluntarily agree to withhold California Personal Income Tax.

[3] Not subject if all three of the following conditions are met:

a) The individual has the required license to perform the services or is in the business of in-person demonstration and sales presentation of consumer products in the home.

b) Substantially all payments are directly related to sales or other output rather than the number of hours worked.

c) Services are performed pursuant to a written contract that provides the individual will not be treated as an employee with respect to those services for state tax purposes.

[4] Services are included if the employer's principal place of business in the United States is in California or if the employer has no place of business in the United States but:

a) The employer is an individual who is a resident of California; or

b) The employer is a corporation or limited liability company, which is organized under the laws of California; or

c) The employer is a partnership or a trust and the number of partners or trustees who are residents of California is greater than the number who are residents of any one other state.

If none of the criteria above applies, but the employer has elected coverage in California or the employer has not elected coverage in any state and an individual has filed for benefits in California, based on such service.

[5] Not subject if service is performed under written contract with **all** of the following provisions:

a) Any federal or state income tax liability shall be the responsibility of the party providing the services.

b) No disability insurance coverage is provided under the contract.

c) The party performing the services certifies that he or she is doing so as a secondary occupation or as a supplemental source of income.

[6] As referenced in Section 608 of the CUIC, "employment" excludes services performed by a nonresident alien for the period temporarily in the U.S. as a nonimmigrant pursuant to Section 3306(c)(19) of the IRC.

[7] Full-time student – enrolled full-time for the current term of an academic year or, if between terms, for the immediately preceding period with a reasonable assurance of enrollment in the immediately subsequent period.

[8] Organized camp – offers outdoor group living experience for social, spiritual, educational, or recreational purposes; must not operate more than seven months a year, or at least two-thirds of its previous yearly gross income must have been in any six of the 12 months of the year.

[9] An elected official is not eligible to collect Unemployment Insurance benefits based on income earned from his or her service as an elected official.

Note: A registered domestic partner means an individual partner in a domestic relationship within the meaning of Section 297 of the Family Code.

The California Unemployment Insurance Code is available online at **www.leginfo.ca.gov/calaw.html**.

ADDITIONAL INFORMATION

For further assistance, please contact the Taxpayer Assistance Center at 888-745-3886 or visit your local Employment Tax Office listed in the *California Employer's Guide* (DE 44) and on the EDD website at **www.edd.ca.gov/Office_Locator/**. Additional information is also available through the EDD no-fee payroll tax seminars and online courses. View the in-person and online course offerings on the EDD website at **http://www.edd.ca.gov/Payroll_Tax_Seminars/**.

The EDD is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Requests for services, aids, and/or alternate formats need to be made by calling 888-745-3886 (voice) or TTY 800-547-9565.

This information sheet is provided as a public service and is intended to provide nontechnical assistance. Every attempt has been made to provide information that is consistent with the appropriate statutes, rules, and administrative and court decisions. Any information that is inconsistent with the law, regulations, and administrative and court decisions is not binding on either the Employment Development Department or the taxpayer. Any information provided is not intended to be legal, accounting, tax, investment, or other professional advice.