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## Publication 926 (2022), Household Employer's Tax Guide

For use in 2022

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### Publication 926 - Introductory Material

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### Future Developments

For the latest information about developments related to Pub. 926, such as legislation enacted after it was published, go to [IRS.gov/Pub926](https://www.irs.gov/Pub926).

### What's New

#### **The COVID-19 related credit for qualified sick and family leave wages is limited to leave taken after March 31, 2020, and before October 1, 2021.**

Generally, the credit for qualified sick and family leave wages, as enacted under the Families First Coronavirus Response Act (FFCRA) and amended and extended by the COVID-related Tax relief Act of 2020, for leave taken after March 31, 2020, and before April 1, 2021, and the credit for qualified sick and family leave wages under sections 3131, 3132, and 3133 of the Internal Revenue Code, as enacted under the American Rescue Plan Act of 2021 (the ARP), for leave taken after March 31, 2021, and before October 1, 2021, have expired. However, employers that pay qualified sick and family leave wages in 2022 for leave taken after March 31, 2020, and before October 1, 2021, are eligible to claim a credit for qualified sick and family leave wages in 2022. See the 2022 revision of Instructions for Schedule H (Form 1040) for more information.

**Social security and Medicare tax for 2022.** The rate of social security tax on taxable wages, including qualified sick leave wages and qualified family leave wages paid in 2022 for leave taken after March 31, 2021, and before October 1, 2021, is 6.2% each for the employer and employee or 12.4% for both. Qualified sick leave wages and qualified family leave wages paid in 2022 for leave taken after March 31, 2020, and before April 1, 2021, aren't subject to the employer share of social security tax; therefore, the tax rate on these wages is 6.2%. The

- Can Your Employee Legally Work in the United States?

social security wage base limit is \$147,000. The Medicare tax rate is 1.45% each for the employee and employer, unchanged from 2021. There is no wage base limit for Medicare tax. Social security and Medicare taxes apply to the wages of household workers you pay \$2,400 or more in cash wages in 2022. For more information, see *Cash wages*, later.

- Do You Need To Pay Employment Taxes?

**Qualified parking exclusion and commuter transportation benefit.** For 2022, the monthly exclusion for qualified parking is \$280 and the monthly exclusion for commuter highway vehicle transportation and transit passes is \$280.

- State employment taxes.
- Consequences of not paying employment taxes.
- Social Security and Medicare Taxes
  - Social security and Medicare wages.
  - Cash wages.
  - State disability payments treated as wages.
  - Wages not counted.
  - Withholding the employee's share.
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## Reminders

**2022 withholding tables.** The federal income tax withholding tables are included in Pub. 15-T, Federal Income Tax Withholding Methods, available at [IRS.gov/Pub15T](https://www.irs.gov/pub/pub15t). You may also use the Income Tax Withholding Assistant for Employers at [IRS.gov/ITWA](https://www.irs.gov/ITWA) to help you figure federal income tax withholding; however, this transitional tool will no longer be available after 2022.

**2022 federal income tax withholding.** The household employer rules for federal income tax withholding have not changed. That is, you're not required to withhold federal income tax from wages you pay a household employee. You should withhold federal income tax only if your household employee asks you to withhold it and you agree. Employers will figure withholding based on the information from the employee's most recently submitted Form W-4, Employee's Withholding Certificate. Similarly, any employees hired prior to 2021 who wish to adjust their withholding must use the redesigned form. For the latest information about developments related to Form W-4, go to [IRS.gov/FormW4](https://www.irs.gov/FormW4).

**Filing due date for 2022 Forms W-2 and W-3.** Both paper and electronically filed 2022 Forms W-2, Wage and Tax Statement, and W-3, Transmittal of Wage and Tax Statements, must be filed with the Social Security Administration (SSA) by January 31, 2023.

**Paying the deferred amount of the employer share of social security tax.** The Coronavirus Aid, Relief, and Economic Security (CARES) Act allowed employers to defer the deposit and payment of the employer share of social security tax. The deferred amount of the employer share of social security tax was only available for deposits due on or after March 27, 2020, and before January 1, 2021, as well as deposits and payments due after January 1, 2021, that were required for wages paid on or after March 27, 2020, and before January 1, 2021. One-half of the employer share of social security tax was due by December 31, 2021, and the remainder is due by December 31, 2022. Because both December 31, 2021, and December 31, 2022, are nonbusiness days, payments made on the next business day will be considered timely. Any payments or deposits you made before December 31, 2021, are first applied against your payment due on December 31, 2021, and then applied against your payment due on December 31, 2022. For more information, go to [IRS.gov/ETD](https://www.irs.gov/ETD). Also see the Instructions for Schedule H (Form 1040), including how to pay the deferred amount.

- share.
- [Table 3. Employee Social Security \(6.2%\) and Medicare \(1.45%\)](#)
- [Federal Unemployment \(FUTA\) Tax](#)
  - [Note.](#)
  - [FUTA wages.](#)
  - [Wages not counted.](#)
- [Do You Need To Withhold Federal Income Tax?](#)
  - [Wages.](#)
  - [Paying tax without withholding.](#)
- [What Do You Need To Know About the Earned Income Credit?](#)
  - [Notice about the EIC.](#)
- [How Do You Make Tax Payments?](#)
  - [Asking for more federal income tax withholding.](#)
  - [Paying estimated tax.](#)

**Disaster tax relief.** Disaster tax relief is available for those impacted by disasters. For more information about disaster relief, go to [IRS.gov/DisasterTaxRelief](https://www.irs.gov/DisasterTaxRelief).

**Qualified bicycle commuting reimbursement suspended.** Section 11047 of P.L. 115-97, Tax Cuts and Jobs Act, suspends the exclusion of qualified bicycle commuting reimbursements from your employee's income for any tax years beginning after 2017 and before 2026.

**Certification program for professional employer organizations (PEOs).** The Stephen Beck, Jr., Achieving a Better Life Experience Act of 2014 required the IRS to establish a voluntary certification program for PEOs. PEOs handle various payroll administration and tax reporting responsibilities for their business clients and are typically paid a fee based on payroll costs. To become and remain certified under the certification program, certified professional employer organizations (CPEOs) must meet various requirements described in sections 3511 and 7705 and related published guidance. Certification as a CPEO may affect the employment tax liabilities of both the CPEO and its customers. A CPEO is generally treated for employment tax purposes as the employer of any individual who performs services for a customer of the CPEO and is covered by a contract described in section 7705(e)(2) between the CPEO and the customer (CPEO contract), but only for wages and other compensation paid to the individual by the CPEO. To become a CPEO, the organization must apply through the IRS Online Registration System. For more information or to apply to become a CPEO, go to [IRS.gov/CPEO](https://www.irs.gov/CPEO). Also, see Revenue Procedure 2017-14, 2017-3 I.R.B. 426, available at [IRS.gov/irb/2017-03\\_IRB#RP-2017-14](https://www.irs.gov/irb/2017-03_IRB#RP-2017-14).


**Outsourcing payroll duties.** Generally, as an employer, you're responsible to ensure that tax returns are filed and deposits and payments are made, even if you contract with a third party to perform these acts. You remain responsible if the third party fails to perform any required action. Before you choose to outsource any of your payroll and related tax duties (that is, withholding, reporting, and paying over social security, Medicare, federal unemployment (FUTA), and income taxes) to a third-party payer, such as a payroll service provider or reporting agent, go to [IRS.gov/OutsourcingPayrollDuties](https://www.irs.gov/OutsourcingPayrollDuties) for helpful information on this topic. If a CPEO pays wages and other compensation to an individual performing services for you, and the services are covered by a contract described in section 7705(e)(2) between you and the CPEO (CPEO contract), then the CPEO is generally treated as the employer, but only for wages and other compensation paid to the individual by the CPEO. However, with respect to certain employees covered by a CPEO contract, you may also be treated as an employer of the employees and, consequently, may also be liable for federal employment taxes imposed on wages and other compensation paid by the CPEO to such employees. For more information on the different types of third-party payer arrangements, see section 16 of Pub. 15.

**Credit reduction states.** A state that hasn't repaid money it borrowed from the federal government to pay unemployment benefits is a "credit reduction state." The Department of Labor determines these states. If you paid wages that are

- [Payment option for business employers.](#)
- [More information.](#)
- [What Forms Must You File?](#)
  - [Employer identification number \(EIN\).](#)
  - [Form W-2.](#)
  - [Employee who leaves during the year.](#)
  - [Schedule H.](#)
  - [Filing options when no return is required.](#)
  - [Business employment tax returns.](#)
- [What Records Must You Keep?](#)
  - [Wage and tax records.](#)
  - [Employee's SSN.](#)
  - [How long to keep records.](#)
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- [How Can You](#)

subject to the unemployment tax laws of a credit reduction state, your FUTA tax credit is reduced. See the Instructions for Schedule H (Form 1040) for more information.

**Medicaid waiver payments.** Notice 2014-7 provides that certain Medicaid waiver payments are excludable from income for federal income tax purposes. See Notice 2014-7, 2014-4 I.R.B. 445, available at [IRS.gov/irb/2014-04\\_IRB#NOT-2014-7](https://www.irs.gov/irb/2014-04_IRB#NOT-2014-7). For more information, including questions and answers related to Notice 2014-7, go to [IRS.gov/MedicaidWaiverPayments](https://www.irs.gov/MedicaidWaiverPayments).

**Photographs of missing children.** The IRS is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](https://www.ncmec.org/) . Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

## Introduction

The information in this publication applies to you only if you have a household employee. If you have a household employee in 2022, you may need to pay state and federal employment taxes for 2022. You must generally add your federal employment taxes to the income tax that you will report on your 2022 federal income tax return.

This publication will help you decide whether you have a household employee and, if you do, whether you need to pay federal employment taxes (social security tax, Medicare tax, FUTA tax, and federal income tax withholding). It explains how to figure, pay, and report these taxes for your household employee. It also explains what records you need to keep.

This publication also tells you where to find out whether you need to pay state unemployment tax for your household employee.

**Comments and suggestions.** We welcome your comments about this publication and your suggestions for future editions.

You can send us comments through [IRS.gov/FormComments](https://www.irs.gov/FormComments).

Or you can write to:

Internal Revenue Service  
Tax Forms and Publications  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. **Don't** send tax questions, tax returns, or payments to the above address.

## Correct Schedule H?

- Schedule H attached to another form.
- Schedule H filed by itself.
- When to file.
- Underpayment of tax.
- Overpayment of tax.
- Adjust the overpayment.
- Claim for refund process.
- Required repayment or consent.
- Filing required for Forms W-2 or Forms W-2c.
- Additional Medicare Tax.
- Additional information.
- How To Get Tax Help
  - Preparing and filing your tax return.
  - Free options for tax preparation.
  - Using online

**Getting answers to your tax questions.** If you have a tax question not answered by this publication or the [How To Get Tax Help](#) section at the end of this publication, go to the IRS Interactive Tax Assistant page at [IRS.gov/ITA](https://www.irs.gov/ITA) where you can find topics by using the search feature or viewing the categories listed.

**Getting tax forms, instructions, and publications.** Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to download current and prior-year forms, instructions, and publications.

**Ordering tax forms, instructions, and publications.** Go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to order current forms, instructions, and publications; call 800-829-3676 to order prior-year forms and instructions. The IRS will process your order for forms and publications as soon as possible. **Don't** resubmit requests you've already sent us. You can get forms and publications faster online.

## Publication 926 - Main Contents

### Do You Have a Household Employee?

You have a household employee if you hired someone to do household work and that worker is your employee. The worker is your employee if you can control not only what work is done, but how it is done. If the worker is your employee, it doesn't matter whether the work is full time or part time or that you hired the worker through an agency or from a list provided by an agency or association. It also doesn't matter whether you pay the worker on an hourly, daily, or weekly basis, or by the job.

**Example.** You pay Betty Shore to babysit your child and do light housework 4 days a week in your home. Betty follows your specific instructions about household and childcare duties. You provide the household equipment and supplies that Betty needs to do her work. Betty is your household employee.

**Household work.** Household work is work done in or around your home. Some examples of workers who do household work are:

- Babysitters,
- Butlers,
- Caretakers,
- Cooks,
- Domestic workers,
- Drivers,
- Health aides,
- Housecleaning workers,
- Housekeepers,
- Maids,
- Nannies,
- Private nurses, and
- Yard workers.

tools to help prepare your return.

- Need someone to prepare your tax return?
- Advance child tax credit payments.
- Coronavirus.
- Employers can register to use Business Services Online.
- IRS social media.
- Watching IRS videos.
- Online tax information in other languages.
- Free Over-the-Phone Interpreter (OPI) Service.
- Accessibility Helpline available for taxpayers with disabilities.
- Getting tax forms and publications.
- Getting tax

Household work doesn't include services performed by these workers unless the services are performed in or around your private home. A separate and distinct dwelling unit maintained by you in an apartment house, hotel, or other similar establishment is considered a private home. Services not of a household nature, such as services performed as a private secretary, tutor, or librarian, even though performed in your home, aren't considered household work.

**Workers who aren't your employees.** If only the worker can control how the work is done, the worker isn't your employee but is self-employed. A self-employed worker usually provides his or her own tools and offers services to the general public in an independent business.

A worker who performs childcare services for you in his or her home generally isn't your employee.

If an agency provides the worker and controls what work is done and how it is done, the worker isn't your employee.

**Example.** You made an agreement with John Peters to care for your lawn. John runs a lawn care business and offers his services to the general public. He provides his own tools and supplies, and he hires and pays any helpers he needs. Neither John nor his helpers are your household employees.


**More information.** More information about who is an employee is in section 2 of Pub. 15-A.

## Can Your Employee Legally Work in the United States?

*It is unlawful for you to knowingly hire or continue to employ a person who can't legally work in the United States.*

When you hire a household employee to work for you on a regular basis, you and the employee must each complete the U.S. Citizenship and Immigration Services (USCIS) Form I-9, Employment Eligibility Verification. No later than the first day of work, the employee must complete the employee section of the form by providing certain required information and attesting to his or her current work eligibility status in the United States. You must complete the employer section by examining documents presented by the employee as evidence of his or her identity and employment eligibility. Acceptable documents to establish identity and employment eligibility are listed on Form I-9. You should keep the completed Form I-9 in your own records. Don't submit it to the IRS, the USCIS, or any other government or other entity. The form must be kept available for review upon notice by an authorized U.S. Government official.

For more information on completing Form I-9, see M-274, Handbook for Employers, published by the USCIS.

You can get Form I-9 and the USCIS Handbook for Employers by visiting the USCIS website at [USCIS.gov/I-9-Central](https://uscis.gov/I-9-Central) .



publications and instructions in eBook format.

- Access your online account (individual taxpayers only).
- Tax Pro Account.
- Using direct deposit.
- Getting a transcript of your return.
- Reporting and resolving your tax-related identity theft issues.
- Ways to check on the status of your refund.
- Making a tax payment.
- What if I can't pay now?
- Filing an amended return.
- Checking the status of your

If you have questions about the employment eligibility verification process or other immigration-related employment matters, contact the USCIS Office of Business Liaison at 800-357-2099.

You may use the Social Security Number Verification Service (SSNVS) at [SSA.gov/employer/ssnv.htm](https://ssa.gov/employer/ssnv.htm) to verify that an employee name matches a social security number (SSN). A person may have a valid SSN but not be authorized to work in the United States. You may use E-Verify at [E-Verify.gov](https://E-Verify.gov) to confirm the employment eligibility of newly hired employees.

## Do You Need To Pay Employment Taxes?

If you have a household employee, you may need to withhold and pay social security and Medicare taxes, pay FUTA tax, or both. To find out, read [Table 1](#).

You don't need to withhold federal income tax from your household employee's wages. But if your employee asks you to withhold it, you can. See [Do You Need To Withhold Federal Income Tax](#), later.

If you need to pay social security, Medicare, or FUTA tax or choose to withhold federal income tax, read [Table 2](#) for an overview of what you may need to do.

If you don't need to pay social security, Medicare, or FUTA tax and don't choose to withhold federal income tax, read [State employment taxes](#) next. The rest of this publication doesn't apply to you.

**State employment taxes.** You should contact your state unemployment tax agency to find out whether you need to pay state unemployment tax for your household employee. For a list of state unemployment tax agencies, visit the U.S. Department of Labor's website at [oui.doleta.gov/unemploy/agencies.asp](https://oui.doleta.gov/unemploy/agencies.asp). You should also determine if you need to pay or collect other state employment taxes or carry workers' compensation insurance.

**Consequences of not paying employment taxes.** If you have a household employee and you're required to withhold and pay employment taxes and you don't, you will generally be liable for the employment taxes that you should've withheld and paid. See section 2 of Pub. 15 for additional information. Interest and penalties may also be charged. You may have to pay a penalty if you don't give Forms W-2 to your employees or file Copy A of the forms with the SSA by the due dates. You may also have to pay a penalty if you don't show your employee's SSN on Form W-2 or don't provide correct information on the form.

**Table 1. Do You Need To Pay Employment Taxes?**

IF you ...	THEN you need to ...
A Pay cash wages of \$2,400 or more in 2022 to any one household employee.	Withhold and pay social security and Medicare taxes.

- amended return.
- Understanding an IRS notice or letter you've received.
- Contacting your local IRS office.
- The Taxpayer Advocate Service (TAS) Is Here To Help You
  - What Is TAS?
  - How Can You Learn About Your Taxpayer Rights?
  - What Can TAS Do for You?
  - How Can You Reach TAS?
  - How Else Does TAS Help Taxpayers?
  - TAS for Tax

	<p>Don't count wages you pay to:</p> <ul style="list-style-type: none"> <li>Your spouse,</li> <li>Your child under the age of 21,</li> <li>Your parent (see <i>Wages not counted</i>, later, for an exception), or</li> <li>Any employee under the age of 18 at any time in 2022 (see <i>Wages not counted</i>, later, for an exception).</li> </ul>	<ul style="list-style-type: none"> <li>The taxes are 15.3%<sup>1</sup> of cash wages.</li> <li>Your employee's share is 7.65%.<sup>1</sup> (You can choose to pay it yourself and not withhold it.)</li> <li>Your share is 7.65%.</li> </ul>
B	<p>Pay total cash wages of \$1,000 or more in any calendar quarter of 2021 or 2022 to household employees.</p> <p>Don't count wages you pay to:</p> <ul style="list-style-type: none"> <li>Your spouse,</li> <li>Your child under the age of 21, or</li> <li>Your parent.</li> </ul>	<p>Pay FUTA tax.</p> <ul style="list-style-type: none"> <li>The tax is 6% of cash wages.</li> <li>Wages over \$7,000 a year per employee aren't taxed.</li> <li>You may also owe state unemployment tax.</li> </ul>
<p><sup>1</sup> In addition to withholding Medicare tax at 1.45%, you must withhold a 0.9% Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year. You're required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of \$200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold.</p>		
<p><b>Note.</b> If neither A nor B above applies, you don't need to pay any federal employment taxes. But you may still need to pay state employment taxes.</p>		

## Table 2. Household Employer's Checklist

*You may need to do the following things when you have a household employee.*



- Low Income Taxpayer Clinics (LITCs)
- Publication 926 - Additional Material

<b>When you hire a household employee:</b>	<input type="checkbox"/> Find out if the person can legally work in the United States. <input type="checkbox"/> Find out if you need to withhold and pay federal taxes. <input type="checkbox"/> Find out if you need to withhold and pay state taxes.
<b>When you pay your household employee:</b>	<input type="checkbox"/> Withhold social security and Medicare taxes. <input type="checkbox"/> Withhold federal income tax. <input type="checkbox"/> Decide how you will make tax payments. <input type="checkbox"/> Keep records.
<b>By January 31, 2023:</b>	<input type="checkbox"/> Get an employer identification number (EIN). <input type="checkbox"/> Give your employee Copies B, C, and 2 of Form W-2, Wage and Tax Statement. <input type="checkbox"/> Send Copy A of Form W-2 with Form W-3 to the SSA. Don't send Form W-2 to the SSA if you didn't withhold federal income tax and the social security and Medicare wages were below \$2,400 for 2022.
<b>By April 18, 2023:</b>	<input type="checkbox"/> File Schedule H (Form 1040), Household Employment Taxes, with your 2022 federal income tax return (Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041). If you don't have to file a return, file Schedule H by itself.

## Social Security and Medicare Taxes

The social security tax pays for old-age, survivors, and disability benefits for workers and their families. The Medicare tax pays for hospital insurance.

Both you and your household employee may owe social security and Medicare taxes. Your share is 7.65% (6.2% for social security tax and 1.45% for Medicare tax) of the employee's social security and Medicare wages. Your employee's share is also 7.65% (6.2% for social security tax and 1.45% for Medicare tax). In addition to withholding Medicare tax at 1.45%, you must withhold a 0.9% Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year. You're required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of \$200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold. For more information on Additional Medicare Tax, go to [IRS.gov/ADMT](https://www.irs.gov/ADMT).

Generally, you can use [Table 3](#) to figure the amount of social security and Medicare taxes to withhold from each wage payment.

You're responsible for payment of your employee's share of the taxes as well as your own. You can either withhold your employee's share from the employee's wages or pay it from your own funds. If you decide to pay the employee's share

from your own funds, see [Not withholding the employee's share](#), later. Pay the taxes as discussed under [How Do You Make Tax Payments](#), later. Also see [What Forms Must You File](#), later.

**Social security and Medicare wages.** You figure social security and Medicare taxes on the social security and Medicare wages you pay your employee. If you pay your household employee cash wages of \$2,400 or more in 2022, all cash wages you pay to that employee in 2022 (regardless of when the wages were earned) up to \$147,000 are social security wages and all cash wages are Medicare wages. However, any noncash wages you pay don't count as social security and Medicare wages. If you pay the employee less than \$2,400 in cash wages in 2022, none of the wages you pay the employee are social security or Medicare wages and neither you nor your employee will owe social security or Medicare tax on those wages.

**Cash wages.** Cash wages include wages you pay by check, money order, etc. Cash wages don't include the value of food, lodging, clothing, transit passes, and other noncash items you give your household employee. However, cash you give your employee in place of these items is included in cash wages.

Noncash wages paid to household employees aren't subject to social security taxes or Medicare taxes; however, they are subject to federal income tax unless a specific exclusion applies. Report the value of taxable noncash wages in box 1 of Form W-2 together with cash wages. Don't show noncash wages in box 3 or in box 5 of Form W-2. See [Do You Need To Withhold Federal Income Tax](#), later. Also see section 5 of Pub. 15 for more information on cash and noncash wages, and Pub. 15-B for more information on fringe benefits.

**State disability payments treated as wages.** Certain state disability plan payments that your household employee may receive are treated as social security and Medicare wages. For more information about these payments, see the Instructions for Schedule H (Form 1040) and the notice issued by the state.

**Wages not counted.** Don't count wages you pay to any of the following individuals as social security or Medicare wages, even if these wages are \$2,400 or more during the year.

1. Your spouse.
2. Your child who is under the age of 21.
3. Your parent. **Exception:** Count these wages if both the following conditions apply.
  - a. Your parent cares for your child (including an adopted child or stepchild) who is either of the following.
    - i. Under the age of 18.
    - ii. Has a physical or mental condition that requires the personal care of an adult for at least 4 continuous weeks in the calendar quarter services were performed.
  - b. Your marital status is one of the following.

- i. You're divorced and haven't remarried.
- ii. You're a widow or widower.
- iii. You're living with a spouse whose physical or mental condition prevents him or her from caring for your child for at least 4 continuous weeks in the calendar quarter services were performed.

4. An employee who is under the age of 18 at any time during the year.

**Exception:** Count these wages if providing household services is the employee's principal occupation. If the employee is a student, providing household services isn't considered to be his or her principal occupation.

Also, if your employee's cash wages reach \$147,000 (maximum wages subject to social security tax) in 2022, don't count any wages you pay that employee during the rest of the year as social security wages to figure social security tax. Continue to count the employee's cash wages as Medicare wages to figure Medicare tax.

If you reimburse your employee for qualified parking, transportation in a commuter highway vehicle, or transit passes, you may be able to exclude the cash reimbursement amounts from counting as cash wages subject to social security and Medicare taxes. Qualified parking is parking at or near your home or at or near a location from which your employee commutes to your home. It doesn't include parking at or near your employee's home. For 2022, you can reimburse your employee up to \$280 per month for qualified parking and \$280 per month for combined commuter highway vehicle transportation and transit passes. See *Transportation (Commuting) Benefits* in Pub. 15-B for more information. Any cash reimbursement over these amounts is included as wages.

**Withholding the employee's share.** You should withhold the employee's share of social security and Medicare taxes if you expect to pay your household employee cash wages of \$2,400 or more in 2022. However, if you prefer to pay the employee's share yourself, see [Not withholding the employee's share](#), later.

You can withhold the employee's share of the taxes even if you're not sure your employee's cash wages will be \$2,400 or more in 2022. If you withhold the taxes but then actually pay the employee less than \$2,400 in cash wages for the year, you should repay the employee. Don't report withheld taxes that you repaid to the employee on Form W-2.

Withhold 7.65% (6.2% for social security tax and 1.45% for Medicare tax) from each payment of social security and Medicare wages. Generally, you can use [Table 3](#) to figure the proper amount to withhold. You will pay the amount withheld to the IRS with your share of the taxes. Don't withhold any social security tax after your employee's social security wages for the year reach \$147,000.

If you make an error by withholding too little, you should withhold additional taxes from a later payment. If you withhold too much, you should repay the employee.

*In addition to withholding Medicare tax at 1.45%, you must withhold a 0.9% Additional Medicare Tax from wages you pay to an employee in excess of \$200,000*

*in a calendar year. You're required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of \$200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold. For more information on Additional Medicare Tax, go to [IRS.gov/ADMT](https://www.irs.gov/ADMT).*

**Example.** On January 31, 2022, Mary Brown hired Jane A. Oak (who is an unrelated individual over age 18) to care for her child and agreed to pay cash wages of \$50 every Friday. Jane worked for the remainder of the year (a total of 48 weeks). Jane didn't give Mary a Form W-4 to request federal income tax withholding. The following is the information Mary will need to complete Schedule H (Form 1040), Form W-2, and Form W-3.

Total cash wages paid to Jane     \$2,400.00  
  (\$50 x 48 weeks)

Jane's share of:

Social security tax	\$148.80 (\$2,400 x 6.2% (0.062))
Medicare tax	\$34.80 (\$2,400 x 1.45% (0.0145))

Mary's share of:

Social security tax	\$148.80 (\$2,400 x 6.2% (0.062))
Medicare tax	\$34.80 (\$2,400 x 1.45% (0.0145))

Amount reported on Form W-2 and Form W-3:

Box 1: Wages, tips	\$2,400.00
Box 3: Social security wages	\$2,400.00
Box 4: Social security tax withheld	\$148.80
Box 5: Medicare wages and tips	\$2,400.00
Box 6: Medicare tax withheld	\$34.80

For information on withholding and reporting federal income taxes, see Pub. 15 and Pub.15-T.

**Not withholding the employee's share.** If you prefer to pay your employee's social security and Medicare taxes from your own funds, don't withhold them from your employee's wages. The social security and Medicare taxes you pay to cover your employee's share must be included in the employee's wages for income tax purposes. However, they aren't counted as social security and

Medicare wages or as FUTA wages. Report the social security and Medicare taxes that you paid in boxes 4 and 6 of your employee's Form W-2; also add the taxes to your employee's wages reported in box 1 of Form W-2.

**Example.** In 2022, you hire a household employee (who is an unrelated individual over age 18) to care for your child and agree to pay cash wages of \$100 every Friday. You expect to pay your employee \$2,400 or more for the year. You decide to pay your employee's share of social security and Medicare taxes from your own funds. You pay your employee \$100 every Friday without withholding any social security or Medicare taxes. For social security and Medicare tax purposes, your employee's wages each payday are \$100. For each wage payment, you will pay \$15.30 when you pay the taxes. This is \$7.65 (\$6.20 for social security tax plus \$1.45 for Medicare tax) to cover your employee's share plus \$7.65 (\$6.20 for social security tax plus \$1.45 for Medicare tax) for your share. For income tax purposes, your employee's wages each payday are \$107.65 (\$100 + the \$7.65 you will pay to cover your employee's share of social security and Medicare taxes).

For a more detailed example that includes a completed Schedule H, Form W-2, and Form W-3, see the Instructions for Schedule H (Form 1040).

### Table 3. Employee Social Security (6.2%) and Medicare (1.45%<sup>1</sup>) Tax Withholding Table

(See Pub. 15-T for federal income tax withholding tables.)

<b>Use this table to figure the amount of social security and Medicare taxes to withhold from each wage payment. For example, on a wage payment of \$180, the employee social security tax is \$11.16 (\$6.20 tax on \$100 plus \$4.96 on \$80 wages). The employee Medicare tax is \$2.61 (\$1.45 tax on \$100 plus \$1.16 on \$80 wages).</b>					
<b>If wage payment is:</b>	<b>The social security tax to be withheld is:</b>	<b>The Medicare tax to be withheld is:</b>	<b>If wage payment is:</b>	<b>The social security tax to be withheld is:</b>	<b>The Medicare tax to be withheld is:</b>
\$ 1.00 .	\$.06	\$.01	\$ 51.00 .	\$ 3.16	\$.74
2.00 .	.12	.03	52.00 .	3.22	.75
3.00 .	.19	.04	53.00 .	3.29	.77
4.00 .	.25	.06	54.00 .	3.35	.78
5.00 .	.31	.07	55.00 .	3.41	.80
6.00 .	.37	.09	56.00 .	3.47	.81

7.00 .	.43	.10	57.00 .	3.53	.83
8.00 .	.50	.12	58.00 .	3.60	.84
9.00 .	.56	.13	59.00 .	3.66	.86
10.00 .	.62	.15	60.00 .	3.72	.87
11.00 .	.68	.16	61.00 .	3.78	.88
12.00 .	.74	.17	62.00 .	3.84	.90
13.00 .	.81	.19	63.00 .	3.91	.91
14.00 .	.87	.20	64.00 .	3.97	.93
15.00 .	.93	.22	65.00 .	4.03	.94
16.00 .	.99	.23	66.00 .	4.09	.96
17.00 .	1.05	.25	67.00 .	4.15	.97
18.00 .	1.12	.26	68.00 .	4.22	.99
19.00 .	1.18	.28	69.00 .	4.28	1.00
20.00 .	1.24	.29	70.00 .	4.34	1.02
21.00 .	1.30	.30	71.00 .	4.40	1.03
22.00 .	1.36	.32	72.00 .	4.46	1.04
23.00 .	1.43	.33	73.00 .	4.53	1.06
24.00 .	1.49	.35	74.00 .	4.59	1.07
25.00 .	1.55	.36	75.00 .	4.65	1.09
26.00 .	1.61	.38	76.00 .	4.71	1.10
27.00 .	1.67	.39	77.00 .	4.77	1.12
28.00 .	1.74	.41	78.00 .	4.84	1.13
29.00 .	1.80	.42	79.00 .	4.90	1.15
30.00 .	1.86	.44	80.00 .	4.96	1.16
31.00 .	1.92	.45	81.00 .	5.02	1.17
32.00 .	1.98	.46	82.00 .	5.08	1.19
33.00 .	2.05	.48	83.00 .	5.15	1.20
34.00 .	2.11	.49	84.00 .	5.21	1.22
35.00 .	2.17	.51	85.00 .	5.27	1.23
36.00 .	2.23	.52	86.00 .	5.33	1.25
37.00 .	2.29	.54	87.00 .	5.39	1.26
38.00 .	2.36	.55	88.00 .	5.46	1.28
39.00 .	2.42	.57	89.00 .	5.52	1.29
40.00 .	2.48	.58	90.00 .	5.58	1.31
41.00 .	2.54	.59	91.00 .	5.64	1.32
42.00 .	2.60	.61	92.00 .	5.70	1.33
43.00 .	2.67	.62	93.00 .	5.77	1.35
44.00 .	2.73	.64	94.00 .	5.83	1.36
45.00 .	2.79	.65	95.00 .	5.89	1.38
46.00 .	2.85	.67	96.00 .	5.95	1.39
47.00 .	2.91	.68	97.00 .	6.01	1.41



48.00 .	2.98	.70	98.00 .	6.08	1.42
49.00 .	3.04	.71	99.00 .	6.14	1.44
50.00 .	3.10	.73	100.00 .	6.20	1.45

<sup>1</sup> In addition to withholding Medicare tax at 1.45%, you must withhold a 0.9% Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year. You're required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of \$200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold.

## Federal Unemployment (FUTA) Tax

The FUTA tax is part of the federal and state program under the Federal Unemployment Tax Act (FUTA) that pays unemployment compensation to workers who lose their jobs. Like most employers, you may owe both the FUTA tax and a state unemployment tax. Or you may owe only the FUTA tax or only the state unemployment tax. To find out whether you will owe state unemployment tax, contact your state's unemployment tax agency. For a list of state unemployment tax agencies, visit the U.S. Department of Labor's website at [oui.doleta.gov/unemploy/agencies.asp](https://oui.doleta.gov/unemploy/agencies.asp). You should also find out if you need to pay or collect other state employment taxes or carry workers' compensation insurance.

The FUTA tax is 6.0% of your employee's FUTA wages. However, you may be able to take a credit of up to 5.4% against the FUTA tax, resulting in a net tax rate of 0.6%. Your credit for 2022 is limited unless you pay all the required contributions for 2022 to your state unemployment fund by April 18, 2023. The credit you can take for any contributions for 2022 that you pay after April 18, 2023, is limited to 90% of the credit that would have been allowable if the contributions were paid on or before that day.

**Note.** The 5.4% credit is reduced for wages paid in a credit reduction state. See the Instructions for Schedule H (Form 1040).

*Don't withhold the FUTA tax from your employee's wages. You must pay it from your own funds.*

**FUTA wages.** Figure the FUTA tax on the FUTA wages you pay. If you pay cash wages to all your household employees totaling \$1,000 or more in any calendar quarter of 2021 or 2022, the first \$7,000 of cash wages you pay to each household employee in 2022 is FUTA wages. (A calendar quarter is January through March, April through June, July through September, or October through December.) If your employee's cash wages reach \$7,000 during the year, don't figure the FUTA tax on any wages you pay that employee during the rest of the

year. For an explanation of cash wages, see [Social security and Medicare wages](#) under *Social Security and Medicare Taxes*, earlier.

**Wages not counted.** Don't count wages you pay to any of the following individuals as FUTA wages.

- Your spouse.
- Your child who is under the age of 21.
- Your parent.

## Do You Need To Withhold Federal Income Tax?

You're not required to withhold federal income tax from wages you pay a household employee. You should withhold federal income tax only if your household employee asks you to withhold it and you agree. The employee must give you a completed Form W-4.

If you and your employee have agreed to withholding, either of you may end the agreement by letting the other know in writing.

If you agree to withhold federal income tax, you're responsible for paying it to the IRS. Pay the tax as discussed under [How Do You Make Tax Payments](#), later. Also see [What Forms Must You File](#), later.

Use the federal income tax withholding tables in Pub. 15-T to find out how much to withhold. Figure federal income tax withholding on taxable wages before you deduct any amounts for other withheld taxes. Withhold federal income tax from each payment of wages based on the information included on your employee's Form W-4. Pub. 15-T contains detailed instructions.

**Wages.** Figure federal income tax withholding on both cash and noncash wages you pay. Although wages paid to a child, spouse, or parent may be excluded from social security, Medicare, and FUTA taxes as described earlier, these wages are still subject to federal income tax. Measure wages you pay in any form other than cash by the fair market value of the noncash item.

Don't count as wages any of the following items.

- Meals provided to your employee at your home for your convenience.
- Lodging provided to your employee at your home for your convenience and as a condition of employment.
- Up to \$280 a month for 2022 for transit passes you give your employee or for any cash reimbursement you make for the amount your employee pays for transit passes used to commute to your home if you qualify for this exclusion. (See Pub. 15-B for special requirements for this exclusion.) A transit pass includes any pass, token, fare card, voucher, or similar item entitling a person to ride on mass transit, such as a bus or train.
- Up to \$280 a month for 2022 for the value of parking you provide your

employee or for any cash reimbursement you make for the amount your employee pays and substantiates for parking at or near your home or at or near a location from which your employee commutes to your home.

See section 5 of Pub. 15 for more information on cash and noncash wages, and Pub. 15-B for more information on fringe benefits.

**Paying tax without withholding.** Any income tax you pay for your employee without withholding it from the employee's wages must be included in the employee's wages for federal income tax purposes. It must also be included in social security and Medicare wages and in FUTA wages.

## What Do You Need To Know About the Earned Income Credit?

Certain workers can take the earned income credit (EIC) on their federal income tax return. This credit reduces their tax or allows them to receive a payment from the IRS.

**Notice about the EIC.** You must give your household employee a notice about the EIC if you agree to withhold federal income tax from the employee's wages (as discussed earlier under [Do You Need To Withhold Federal Income Tax?](#)) and the federal income tax withholding tables show that no tax should be withheld. Even if not required, you're encouraged to give the employee a notice about the EIC if his or her 2021 wages were less than \$51,464 (\$57,414 if married filing jointly).

Copy B of Form W-2 has a statement about the EIC on the back. If you give your employee that copy by January 31, you don't have to give the employee any other notice about the EIC.

If you don't give your employee Copy B of the Form W-2, your notice about the EIC can be any of the following items.

1. A substitute Form W-2 with the same EIC information on the back of the employee's copy that is on Copy B of IRS Form W-2.
2. Notice 797, Possible Federal Tax Refund Due to the Earned Income Credit (EIC).
3. Your own written statement with the same wording as in Notice 797.

If a substitute Form W-2 is given on time but doesn't have the required EIC information, you must notify the employee within 1 week of the date the substitute Form W-2 is given. If Form W-2 is required but isn't given on time, you must give the employee Notice 797 or your written statement about the EIC by January 31. If Form W-2 isn't required, you must notify the employee by February 7.

## How Do You Make Tax Payments?

When you file your 2022 federal income tax return in 2023, attach Schedule H

(Form 1040) to your Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041. Use Schedule H to figure your total household employment taxes (social security, Medicare, FUTA, and withheld federal income). Add these household employment taxes to your income tax. Pay the amount due by April 18, 2023. For more information about using Schedule H, see [Schedule H](#) under *What Forms Must You File*, later.

You can avoid owing tax with your return if you pay enough tax during the year to cover your household employment taxes, as well as your income tax. You can pay the additional tax in any of the following ways.

- Ask your employer to withhold more federal income tax from your wages in 2022.
- Ask the payer of your pension or annuity to withhold more federal income tax from your benefits.
- Make estimated tax payments for 2022 to the IRS.
- Increase your payments if you already make estimated tax payments.

*You may be subject to the estimated tax underpayment penalty if you didn't pay enough income and household employment taxes during the year. (See Pub. 505 for information about the underpayment penalty.) However, you won't be subject to the penalty if both of the following situations apply to you.*

- You won't have federal income tax withheld from wages, pensions, or any other payments you receive.
- Your income taxes, excluding your household employment taxes, wouldn't be enough to require payment of estimated taxes.

**Asking for more federal income tax withholding.** If you're employed and want more federal income tax withheld from your wages to cover your household employment taxes, give your employer a new Form W-4. Complete Form W-4 and show the additional amount you want withheld from each paycheck on the appropriate line of Form W-4. If you receive a pension or annuity and want more federal income tax withheld to cover household employment taxes, give the payer a new Form W-4P (or a similar form provided by the payer). Complete Form W-4P and show the additional amount you want withheld from each benefit payment on the appropriate line of Form W-4P. See Pub. 505 to make sure you will have the right amount withheld. It will help you compare your total expected withholding for 2022 with the combined income tax and employment taxes that you can expect to figure on your 2022 tax return. You may also use the IRS Tax Withholding Estimator available at [IRS.gov/W4app](https://www.irs.gov/W4app) to estimate the amount of your federal income taxes.

**Paying estimated tax.** If you want to make estimated tax payments to cover household employment taxes, get Form 1040-ES. You can use its payment vouchers to make your payments by check or money order. Estimated tax payments can also be made by cash, credit or debit card, and several electronic payment methods. For details, see the form instructions or go to [IRS.gov/Payments](https://www.irs.gov/Payments).

You can pay all the employment taxes at once or you can pay them in installments. If you have already made some estimated tax payments for 2022, you should increase your remaining payments to cover the employment taxes. Estimated tax payments for 2022 are due April 18, June 15, and September 15, 2022, and January 17, 2023.

**Payment option for business employers.** If you own a business or a farm operated for profit, you can choose either of two ways to pay your 2022 household employment taxes. You can pay them with your federal income tax as previously described, or you can include them with your federal employment tax deposits or other payments for your business or farm employees. For information on depositing employment taxes, see section 11 of Pub. 15.

If you pay your household employment taxes with your business or farm employment taxes, you must report your household employment taxes with those other employment taxes on Form 941, Employer's QUARTERLY Federal Tax Return; Form 944, Employer's ANNUAL Federal Tax Return; or Form 943, Employer's Annual Federal Tax Return for Agricultural Employees, and on Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return. See [Business employment tax returns](#), later.

*The deduction that can be taken on Schedules C and F (Form 1040) for wages and employment taxes applies only to wages and taxes paid for business and farm employees. You can't deduct the wages and employment taxes paid for your household employees on your Schedule C or F.*

**More information.** For more information about paying taxes through federal income tax withholding and estimated tax payments, and figuring the estimated tax penalty, see Pub. 505.

## What Forms Must You File?

You must file certain forms to report your household employee's wages and the federal employment taxes for the employee if you pay any of the following wages to the employee.

- Social security and Medicare wages.
- FUTA wages.
- Wages from which you withhold federal income tax.

For information on getting employment tax forms, see [How To Get Tax Help](#), later.

**Employer identification number (EIN).** You must include your EIN on the forms you file for your household employee. An EIN is a nine-digit number issued by the IRS. It isn't the same as an SSN.

*You will ordinarily have an EIN if you previously paid taxes for employees, either as a household employer or as a sole proprietor of a business you own. If you already have an EIN, use that number.*

If you don't have an EIN, you may apply for one online by going to [IRS.gov/EIN](https://www.irs.gov/EIN).

You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. If you are an international applicant, you may apply for an EIN by calling 267-941-1099 (toll call), Monday through Friday from 6:00 a.m. to 11:00 p.m. Eastern time.

**Form W-2.** File a separate 2022 Form W-2 for each household employee to whom you pay either of the following wages during the year.

- Social security and Medicare wages of \$2,400 or more.
- Wages from which you withhold federal income tax.

You must complete Form W-2 and give Copies B, C, and 2 to your employee by January 31, 2023. You must also send Copy A of Form W-2 with Form W-3 to the SSA by January 31, 2023. We encourage you to file Form W-2 electronically. Electronic filing is available to all employers and is free, fast, and secure. Visit the SSA's Employer W-2 Filing Instructions & Information website at [SSA.gov/employer](https://www.ssa.gov/employer) for guidelines on filing electronically. If filing electronically via the SSA's W-2 Online service, the SSA will generate Form W-3 data from the electronic submission of Form(s) W-2; no separate Form W-3 is required.

If you're not required to file Form W-2, we encourage you to provide your household employee with a receipt for services that includes the dates worked, wages paid, and a general description of work completed. This receipt will help the household employee to report his or her wages on Form 1040 or 1040-SR.

**Employee who leaves during the year.** If an employee stops working for you before the end of 2022, you can file Form W-2 and provide copies to your employee immediately after you make your final payment of wages. You don't need to wait until 2023. If the employee asks you for Form W-2, give it to him or her within 30 days after the request or the last wage payment, whichever is later.

**Schedule H.** Use Schedule H (Form 1040) to report household employment taxes if you pay any of the following wages to the employee.

- Social security and Medicare wages of \$2,400 or more.
- FUTA wages.
- Wages from which you withhold federal income tax.

File Schedule H (Form 1040) with your 2022 federal income tax return by April 18, 2023. If you get an extension to file your return, the extension will also apply to your Schedule H (Form 1040).

**Filing options when no return is required.** If you're not required to file a 2022 tax return, you have the following two options.

1. You can file Schedule H by itself. See the Schedule H (Form 1040) instructions for details.
2. If, besides your household employee, you have other employees for whom you report employment taxes on Form 941, Form 944, or Form 943 and on Form 940, you can include your taxes for your household employee on those forms. See [Business employment tax returns](#) next.

Employers having the options listed above include certain tax-exempt organizations that don't have to file a tax return, such as churches that pay a



household worker to take care of a minister's home.

**Business employment tax returns.** Don't use Schedule H if you choose to pay the employment taxes for your household employee with business or farm employment taxes. (See [Payment option for business employers](#), earlier.) Instead, include the social security, Medicare, and withheld federal income taxes for the employee on the Form 941 or Form 944 you file for your business or on the Form 943 you file for your farm. Include the FUTA tax for the employee on your Form 940.

If you report the employment taxes for your household employee on Form 941, Form 944, or Form 943, file Form W-2 for that employee with the Forms W-2 and Form W-3 for your business or farm employees.

For information on filing Form 941 or Form 944, see Pub. 15. For information on filing Form 943, see Pub. 51. Both of these publications also provide information about filing Form 940.

## What Records Must You Keep?

*Keep your copies of Schedule H (Form 1040) or other employment tax forms you file and related Forms W-2, W-3, and W-4. You must also keep records to support the information you enter on the forms you file. If you must file Form W-2, you will need to keep a record of your employee's name, address, and SSN.*

**Wage and tax records.** On each payday, you should record the date and amounts of all the following items.

- Your employee's cash and noncash wages.
- Any employee social security tax you withhold or agree to pay for your employee.
- Any employee Medicare tax you withhold or agree to pay for your employee.
- Any federal income tax you withhold.
- Any state employment taxes you withhold.


**Employee's SSN.** You must keep a record of your employee's name and SSN exactly as they appear on his or her social security card if you pay the employee either of the following.

- Social security and Medicare wages of \$2,400 or more.
- Wages from which you withhold federal income tax.

You must ask for your employee's SSN no later than the first day on which you pay the wages. You may consider asking for it when you hire your employee. You should ask your employee to show you his or her social security card. The employee may show the card if it is available. You may, but aren't required to, photocopy the card if the employee provides it.

An employee who doesn't have an SSN must apply for one on Form SS-5, Application for a Social Security Card. An employee who has lost his or her social

security card or whose name isn't correctly shown on the card may apply for a replacement card.

You can download Form SS-5 from the SSA website at [SSA.gov/online/ss-5.pdf](https://www.ssa.gov/online/ss-5.pdf) .

Employees can also get Form SS-5 from any SSA office or by calling 800-772-1213.

**How long to keep records.** Keep your employment tax records for at least 4 years after the due date of the return on which you report the taxes or the date the taxes were paid, whichever is later.

*Records related to qualified sick leave wages and qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021, should be kept for at least 6 years. For more information on substantiation requirements, go to [IRS.gov/PLC](https://www.irs.gov/PLC).*

## Can You Claim a Credit for Child and Dependent Care Expenses?

If your household employee cares for your dependent who is under age 13 or for your spouse or dependent who isn't capable of self-care, you may be able to take an income tax credit against some of your expenses. To qualify, you must pay these expenses so you can work or look for work. If you can take the credit, you can include in your qualifying expenses your share of the federal and state employment taxes you pay, as well as the employee's wages. For information about the credit, see Pub. 503.

## How Can You Correct Schedule H?

If you discover that you made an error on a Schedule H (Form 1040) (or Anexo H-PR (Form 1040-PR)), the forms used to correct the error depend on whether the Schedule H was attached to another form or whether it was filed by itself.

**Schedule H attached to another form.** If you discover an error on a Schedule H that you previously filed with Form 1040, Form 1040-SR, Form 1040-NR, or Form 1040-SS, file Form 1040-X, Amended U.S. Individual Income Tax Return, and attach a corrected Schedule H. If you filed Form 1040-PR, file a Form 1040-X and attach a corrected Anexo H-PR. If you discover an error on a Schedule H that you previously filed with Form 1041, U.S. Income Tax Return for Estates and Trusts, file an "amended" Form 1041 and attach a corrected Schedule H. You discovered (that is, ascertained) the error when you had enough information to be able to correct the error. Write "CORRECTED" (or "CORREGIDO") and the date you discovered the error in the top margin of your corrected Schedule H (or Anexo H-PR) (in bold letters). In addition, explain the reason for your correction and the date the error was discovered in Part III of Form 1040-X or in a statement attached to the amended Form 1041.

**Schedule H filed by itself.** If you discover an error on a Schedule H (or Anexo

H-PR) that you filed as a stand-alone return, file another stand-alone Schedule H with the corrected information. You discovered (that is, ascertained) the error when you had enough information to be able to correct the error. Write “CORRECTED” (or “CORREGIDO”) and the date you discovered the error in the top margin of your corrected Schedule H (or Anexo H-PR) (in bold letters). In addition, explain the reason for your correction and the date the error was discovered in a statement attached to the corrected Schedule H. If you have an overpayment, also write “ADJUSTED” (or “CORREGIDO”) or “REFUND” (or “REEMBOLSO”) in the top margin, depending on whether you want to adjust your overpayment or claim a refund. (See *Overpayment of tax*, later.)

**When to file.** File a corrected Schedule H when you discover an error on a previously filed Schedule H. If you’re correcting an underpayment, file a corrected Schedule H no later than the due date of your next tax return (generally, April 15 of the following calendar year) after you discover the error. If you’re correcting an overpayment, file a corrected Schedule H within the refund period of limitations (generally, 3 years from the date your original form was filed or within 2 years from the date you paid the tax, whichever is later).

**Underpayment of tax.** You must pay any underpayment of social security and Medicare taxes by the time you file the corrected Schedule H. Generally, by filing on time and paying by the time you file the return, you won't be charged interest (and won't be subject to failure-to-pay or estimated tax penalties) on the balance due. However, underreported FUTA taxes will be subject to interest.

**Overpayment of tax.** You may either adjust or claim a refund of an overpayment of social security and Medicare taxes on a previously filed Schedule H. However, if you’re correcting an overpayment and are filing the corrected Schedule H within 90 days of the expiration of the period of limitations, you can only claim a refund of the overpayment.

**Adjust the overpayment.** If the corrected Schedule H is filed with a Form 1040-X or an amended Form 1041, adjust your return by indicating on line 23 of the Form 1040-X or on line 30a of the Form 1041 that you would like the overpayment applied to your estimated taxes on Form 1040, Form 1040-SR, Form 1040-NR, Form 1040-PR, Form 1040-SS, or Form 1041 for the year in which you’re filing the corrected Schedule H. If the corrected Schedule H is filed as a stand-alone return, adjust your return by writing “ADJUSTED” (or “CORREGIDO”) in the top margin (in bold letters). If you adjust your return, you won't receive interest on your overpayment. If the corrected Schedule H will be filed within 90 days of the expiration of the refund period of limitations, you may not adjust the return and must claim a refund for the overpayment. You may not adjust your return to correct overpayments of FUTA tax.

**Claim for refund process.** If the corrected Schedule H is filed with a Form 1040-X or an amended Form 1041, claim a refund by indicating that you would like the overpayment refunded to you on Form 1040-X, line 22, or Form 1041, line 30b. If the corrected Schedule H is filed as a stand-alone return, claim a refund by writing “REFUND” (or “REEMBOLSO”) in the top margin (in bold letters). You will receive interest on any overpayment refunded, unless the overpayment is for FUTA tax because you were entitled to increased credits for state contributions.

**Required repayment or consent.** If you previously overreported social security and Medicare taxes, you may adjust your overpayment only after you've repaid or reimbursed your employees the amount of the overcollection of employee tax. You reimburse your employees by applying the overwithheld amount against taxes to be withheld on future wages. You may claim a refund for the overpayment only after you've repaid or reimbursed your employees the amount of the overcollection or you've obtained consents from your employees to file the claim for refund for the employee tax. Include a statement that you repaid or reimbursed your employees, or obtained their written consents in the case of a claim for refund, in Part III of Form 1040-X or in a statement attached to the amended Form 1041 or the stand-alone corrected Schedule H.

**Filing required for Forms W-2 or Forms W-2c.** Whether you previously underreported tax or overreported tax, you will generally be required to file Form W-2, or their territorial equivalents (if none was previously filed), or Form W-2c, Corrected Wage and Tax Statement, to reflect the changes reported on your corrected Schedule H.

**Additional Medicare Tax.** Generally, you may not correct an error in Additional Medicare Tax withholding for wages paid to employees in a prior year unless it is an administrative error. An administrative error occurs if the amount you entered on Schedule H isn't the amount you actually withheld. For example, if the Additional Medicare Tax actually withheld was incorrectly reported on Schedule H due to a mathematical or transposition error, this would be an administrative error. If a prior year error was a nonadministrative error, you may correct only the **wages** subject to Additional Medicare Tax withholding.

Any underwithheld Additional Medicare Tax must be recovered from employees on or before the last day of the calendar year in which the underwithholding occurred. Any excess Additional Medicare Tax withholding must be repaid or reimbursed to employees before the end of the calendar year in which it was withheld.

**Additional information.** For more information about correcting errors on a previously filed Schedule H, see **Form 944-X: Which process should you use?** on page 6 of Form 944-X, and the Instructions for Form 944-X (substitute "Schedule H" for "Form 944-X"). Also go to [IRS.gov/CorrectingEmploymentTaxes](https://www.irs.gov/CorrectingEmploymentTaxes) for general information about correcting employment taxes.

## How To Get Tax Help

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) to find resources that can help you right away.

**Preparing and filing your tax return.** After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you

have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

*For 2021, if you received an Economic Impact Payment (EIP), refer to your Notice 1444-C, Your 2021 Economic Impact Payment. If you received Advance Child Tax Credit payments, refer to your Letter 6419.*

**Free options for tax preparation.** Go to [IRS.gov](https://www.irs.gov) to see your options for preparing and filing your return online or in your local community, if you qualify, which include the following.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using brand-name tax-preparation-and-filing software or Free File fillable forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.
- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.
- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to [IRS.gov/TCE](https://www.irs.gov/TCE), download the free IRS2Go app, or call 888-227-7669 for information on free tax return preparation.
- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource](https://www.MilitaryOneSource.com/MilTax) [↗](https://www.MilitaryOneSource.com/MilTax) ([MilitaryOneSource.com/MilTax](https://www.MilitaryOneSource.com/MilTax) [↗](https://www.MilitaryOneSource.com/MilTax)).

Also, the IRS offers Free Fillable Forms, which can be completed online and then filed electronically regardless of income.

**Using online tools to help prepare your return.** Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- The [Earned Income Tax Credit Assistant \(IRS.gov/EITCAssistant\)](https://www.irs.gov/EITCAssistant) determines if you're eligible for the earned income credit (EIC).
- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EIN) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator \(IRS.gov/W4app\)](https://www.irs.gov/W4app) makes it easier for everyone to pay the correct amount of tax during the year. The tool is a convenient, online way to check and tailor your withholding. It's more user-friendly for taxpayers, including retirees and self-employed

individuals. The features include the following.

- ▶ Easy to understand language.
  - ▶ The ability to switch between screens, correct previous entries, and skip screens that don't apply.
  - ▶ Tips and links to help you determine if you qualify for tax credits and deductions.
  - ▶ A progress tracker.
  - ▶ A self-employment tax feature.
  - ▶ Automatic calculation of taxable social security benefits.
- The [First-Time Homebuyer Credit Account Look-up \(IRS.gov/HomeBuyer\)](https://www.irs.gov/FirstTimeHomeBuyer) tool provides information on your repayments and account balance.
  - The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](https://www.irs.gov/SalesTax) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).

**Getting answers to your tax questions.** *On IRS.gov, you can get up-to-date information on current events and changes in tax law.*

- [IRS.gov/Help](https://www.irs.gov/Help): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](https://www.irs.gov/ITA): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax law topics.
- [IRS.gov/Forms](https://www.irs.gov/Forms): Find forms, instructions, and publications. You will find details on 2021 tax changes and hundreds of interactive links to help you find answers to your questions.
- You may also be able to access tax law information in your electronic filing software.

**Need someone to prepare your tax return?** There are various types of tax return preparers, including tax preparers, enrolled agents, certified public accountants (CPAs), attorneys, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).

Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](https://www.irs.gov/TipsForChoosingATaxPreparer) on IRS.gov.



**Advance child tax credit payments.** From July through December 2021, advance payments were sent automatically to taxpayers with qualifying children who met certain criteria. The advance child tax credit payments were early payments of up to 50% of the estimated child tax credit that taxpayers may properly claim on their 2021 returns. Go to [IRS.gov/AdvCTC](https://www.irs.gov/AdvCTC) for more information about these payments and how they can affect your taxes.

**Coronavirus.** Go to [IRS.gov/Coronavirus](https://www.irs.gov/Coronavirus) for links to information on the impact of the coronavirus, as well as tax relief available for individuals and families, small and large businesses, and tax-exempt organizations.

**Employers can register to use Business Services Online.** The Social Security Administration (SSA) offers online service at [SSA.gov/employer](https://www.ssa.gov/employer) for fast, free, and secure online W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

**IRS social media.** Go to [IRS.gov/SocialMedia](https://www.irs.gov/SocialMedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos](https://www.youtube.com/irsvideos)
- [Youtube.com/irsvideosmultilingua](https://www.youtube.com/irsvideosmultilingua)
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL)

**Watching IRS videos.** The IRS Video portal ([IRSVideos.gov](https://www.irs.gov/IRSVideos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

**Online tax information in other languages.** You can find information on [IRS.gov/MyLanguage](https://www.irs.gov/MyLanguage) if English isn't your native language.

**Free Over-the-Phone Interpreter (OPI) Service.** The IRS is committed to serving our multilingual customers by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), other IRS offices, and every VITA/TCE return site. The OPI Service is accessible in more than 350 languages.

**Accessibility Helpline available for taxpayers with disabilities.** Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.).

**Getting tax forms and publications.** Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print most of the forms, instructions, and publications you may need. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order.

**Getting tax publications and instructions in eBook format.** You can also download and view popular tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/eBooks](https://www.irs.gov/eBooks).

**Note.** IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

**Access your online account (individual taxpayers only).** Go to [IRS.gov/Account](https://www.irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, your EIP amounts, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

**Tax Pro Account.** This tool lets your tax professional submit an authorization request to access your individual taxpayer [IRS online account](https://www.irs.gov/onlineaccount). For more information, go to [IRS.gov/TaxProAccount](https://www.irs.gov/TaxProAccount).

**Using direct deposit.** The fastest way to receive a tax refund is to file electronically and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to [IRS.gov/DirectDeposit](https://www.irs.gov/DirectDeposit) for more information on where to find a bank or credit union that can open an account online.

**Getting a transcript of your return.** The quickest way to get a copy of your tax transcript is to go to [IRS.gov/Transcripts](https://www.irs.gov/Transcripts). Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a free copy of your transcript. If you prefer, you can order your transcript by calling 800-908-9946.

**Reporting and resolving your tax-related identity theft issues.**

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages, telephone calls, or social media channels to request personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for

information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.

- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/ippin).

### **Ways to check on the status of your refund.**

- Go to [IRS.gov/Refunds](https://www.irs.gov/refunds).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

**Note.** The IRS can't issue refunds before mid-February 2022 for returns that claimed the EIC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

**Making a tax payment.** Go to [IRS.gov/Payments](https://www.irs.gov/payments) for information on how to make a payment using any of the following options.


- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit or Credit Card:** Choose an approved payment processor to pay online or by phone.
- **Electronic Funds Withdrawal:** Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or Money Order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** You may be able to pay your taxes with cash at a participating retail store.
- **Same-Day Wire:** You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

**Note.** The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

**What if I can't pay now?** Go to [IRS.gov/Payments](https://www.irs.gov/payments) for more information about your options.

- Apply for an **online payment agreement** ([IRS.gov/OPA](https://www.irs.gov/opa)) to meet your tax

obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.

- Use the [Offer in Compromise Pre-Qualifier](#)  to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](#).

**Filing an amended return.** You can now file Form 1040-X electronically with tax filing software to amend 2019 or 2020 Forms 1040 and 1040-SR. To do so, you must have e-filed your original 2019 or 2020 return. Amended returns for all prior years must be mailed. Go to [IRS.gov/Form1040X](#) for information and updates.

**Checking the status of your amended return.** Go to [IRS.gov/WMAR](#) to track the status of Form 1040-X amended returns.

**Note.** It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

**Understanding an IRS notice or letter you've received.** Go to [IRS.gov/Notices](#) to find additional information about responding to an IRS notice or letter.

You can use Schedule LEP, Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language, when these are available. Once your Schedule LEP is processed, the IRS will determine your translation needs and provide you translations when available. If you have a disability requiring notices in an accessible format, see Form 9000.

**Contacting your local IRS office.** Keep in mind, many questions can be answered on [IRS.gov](#) without visiting an IRS TAC. Go to [IRS.gov/LetUsHelp](#) for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](#) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

## The Taxpayer Advocate Service (TAS) Is Here To Help You

### What Is TAS?

TAS is an *independent* organization within the IRS that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

### How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to [TaxpayerAdvocate.IRS.gov](https://www.irs.gov/advocate) to help you understand what these rights mean to you and how they apply. These are **your** rights. Know them. Use them.

## What Can TAS Do for You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

## How Can You Reach TAS?

TAS has offices [in every state, the District of Columbia, and Puerto Rico](#). Your local advocate's number is in your local directory and at [TaxpayerAdvocate.IRS.gov/Contact-Us](https://www.irs.gov/advocate/contact-us). You can also call them at 877-777-4778.

## How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, report it to them at [IRS.gov/SAMS](https://www.irs.gov/SAMS).

## TAS for Tax Professionals

TAS can provide a variety of information for tax professionals, including tax law updates and guidance, TAS programs, and ways to let TAS know about systemic problems you've seen in your practice.

## Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee for eligible taxpayers. To find an LITC near you, go to [TaxpayerAdvocate.IRS.gov/about-us/Low-Income-Taxpayer-Clinics-LITC](https://www.irs.gov/advocate/about-us/low-income-taxpayer-clinics-litc) or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](#).

# Publication 926 - Additional Material

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