

**SCHEDULE H
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ **Attach to Form 1040, 1040NR, 1040-SS, or 1041.**

▶ **Go to www.irs.gov/ScheduleH for instructions and the latest information.**

OMB No. 1545-1971

2018

Attachment
Sequence No. **44**

Name of employer

Social security number

Employer identification number

Calendar year taxpayers having no household employees in 2018 don't have to complete this form for 2018.

A Did you pay **any one** household employee cash wages of \$2,100 or more in 2018? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

- Yes.** Skip lines B and C and go to line 1.
- No.** Go to line B.

B Did you withhold federal income tax during 2018 for any household employee?

- Yes.** Skip line C and go to line 7.
- No.** Go to line C.

C Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2017 or 2018 to **all** household employees? (**Don't** count cash wages paid in 2017 or 2018 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Don't file this schedule.
- Yes.** Skip lines 1-9 and go to line 10.

Part I Social Security, Medicare, and Federal Income Taxes

1	Total cash wages subject to social security tax	1	
2	Social security tax. Multiply line 1 by 12.4% (0.124)	2	
3	Total cash wages subject to Medicare tax	3	
4	Medicare tax. Multiply line 3 by 2.9% (0.029).	4	
5	Total cash wages subject to Additional Medicare Tax withholding	5	
6	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)	6	
7	Federal income tax withheld, if any	7	
8	Total social security, Medicare, and federal income taxes. Add lines 2, 4, 6, and 7	8	

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2017 or 2018 to **all** household employees? (**Don't** count cash wages paid in 2017 or 2018 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Include the amount from line 8 above on Schedule 4 (Form 1040), line 60a. If you're not required to file Form 1040, see the line 9 instructions.
- Yes.** Go to line 10.