

SCHEDULE H
(Form 1040 or 1040-SR)

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, 1040-SR, 1040-NR, 1040-SS, or 1041.**

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

OMB No. 1545-1971

2019

Attachment
Sequence No. **44**

Name of employer

Social security number

Employer identification number

Calendar year taxpayers having no household employees in 2019 don't have to complete this form for 2019.

A Did you pay **any one** household employee cash wages of \$2,100 or more in 2019? (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 2019 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 2018 or 2019 to **all** household employees? (**Don't** count cash wages paid in 2018 or 2019 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 2018 or 2019 to **all** household employees? (**Don't** count cash wages paid in 2018 or 2019 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Include the amount from line 8 above on Schedule 2 (Form 1040 or 1040-SR), line 7a. If you're not required to file Form 1040 or 1040-SR, see the line 9 instructions.
- Yes.** Go to line 10.