

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

▶ **Go to [www.irs.gov/ScheduleH](http://www.irs.gov/ScheduleH) for instructions and the latest information.**

OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **44**

Name of employer

Social security number

Employer identification number

Calendar year taxpayers having no household employees in 2021 don't have to complete this form for 2021.

- A** Did you pay **any one** household employee cash wages of \$2,300 or more in 2021? (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 1a.
  - No.** Go to line B.
- B** Did you withhold federal income tax during 2021 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 2020 or 2021 to **all** household employees? (**Don't** count cash wages paid in 2020 or 2021 to your spouse, your child under age 21, or your parent.)
  - No. Stop.** Don't file this schedule.
  - Yes.** Skip lines 1a-9 and go to line 10.

**Part I Social Security, Medicare, and Federal Income Taxes**

<b>1a</b>	Total cash wages subject to social security tax	<b>1a</b>		
<b>b</b>	Qualified sick and family wages for leave taken before April 1, 2021, included on line 1a	<b>1b</b>		
<b>2a</b>	Social security tax. Multiply line 1a by 12.4% (0.124)			<b>2a</b>
<b>b</b>	Employer share of social security tax on qualified sick and family leave wages for leave taken before April 1, 2021. Multiply line 1b by 6.2% (0.062)			<b>2b</b>
<b>c</b>	Total social security tax. Subtract line 2b from line 2a			<b>2c</b>
<b>3</b>	Total cash wages subject to Medicare tax	<b>3</b>		
<b>4</b>	Medicare tax. Multiply line 3 by 2.9% (0.029)			<b>4</b>
<b>5</b>	Total cash wages subject to Additional Medicare Tax withholding	<b>5</b>		
<b>6</b>	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)			<b>6</b>
<b>7</b>	Federal income tax withheld, if any			<b>7</b>
<b>8a</b>	Total social security, Medicare, and federal income taxes. Add lines 2c, 4, 6, and 7			<b>8a</b>
<b>b</b>	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021			<b>8b</b>
<b>c</b>	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021			<b>8c</b>
<b>d</b>	Total social security, Medicare, and federal income taxes after nonrefundable credits. Add lines 8b and 8c and then subtract that total from line 8a			<b>8d</b>
<b>e</b>	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021			<b>8e</b>
<b>f</b>	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021			<b>8f</b>
<b>g</b>	Qualified sick leave wages for leave taken before April 1, 2021			<b>8g</b>
<b>h</b>	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8g			<b>8h</b>
<b>i</b>	Qualified family leave wages for leave taken before April 1, 2021			<b>8i</b>
<b>j</b>	Qualified health plan expenses allocable to qualified family leave wages reported on line 8i			<b>8j</b>
<b>k</b>	Qualified sick wages for leave taken after March 31, 2021			<b>8k</b>
<b>l</b>	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8k			<b>8l</b>
<b>m</b>	Qualified family leave wages for leave taken after March 31, 2021			<b>8m</b>
<b>n</b>	Qualified health plan expenses allocable to qualified family leave wages reported on line 8m			<b>8n</b>
<b>9</b>	Did you pay <b>total</b> cash wages of \$1,000 or more in <b>any</b> calendar <b>quarter</b> of 2020 or 2021 to <b>all</b> household employees? ( <b>Don't</b> count cash wages paid in 2020 or 2021 to your spouse, your child under age 21, or your parent.) <ul style="list-style-type: none"> <li><input type="checkbox"/> <b>No. Stop.</b> Include the amount from line 8d above on Schedule 2 (Form 1040), line 9. Include the amount, if any, from line 8e on Schedule 3 (Form 1040), line 13b, and line 8f on Schedule 3 (Form 1040), line 13h. If you're not required to file Form 1040, see the line 9 instructions.</li> <li><input type="checkbox"/> <b>Yes.</b> Go to line 10.</li> </ul>			

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Schedule H (Form 1040) 2021