

**SCHEDULE H
(Form 1040)**

Department of the Treasury
Internal Revenue Service

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. 1545-0074

2022
Attachment
Sequence No. **44**

Name of employer

Social security number

Employer identification number

Calendar year taxpayers having no household employees in 2022 don't have to complete this form for 2022.

- A** Did you pay **any one** household employee cash wages of \$2,400 or more in 2022? (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 2022 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 2021 or 2022 to **all** household employees? (**Don't** count cash wages paid in 2021 or 2022 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

1a	Total cash wages subject to social security tax	1a		
b	Qualified sick and family leave wages paid in 2022 for leave taken after March 31, 2020, and before April 1, 2021, included on line 1a	1b		
2a	Social security tax. Multiply line 1a by 12.4% (0.124)			2a
b	Employer share of social security tax on qualified sick and family leave wages paid in 2022 for leave taken after March 31, 2020, and before April 1, 2021. Multiply line 1b by 6.2% (0.062)			2b
c	Total social security tax. Subtract line 2b from line 2a			2c
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
8a	Total social security, Medicare, and federal income taxes. Add lines 2c, 4, 6, and 7.			8a
b	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021			8b
c	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021			8c
d	Total social security, Medicare, and federal income taxes after nonrefundable credits. Add lines 8b and 8c and then subtract that total from line 8a			8d
e	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021			8e
f	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021			8f
g	Qualified sick leave wages for leave taken before April 1, 2021			8g
h	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8g			8h
i	Qualified family leave wages for leave taken before April 1, 2021			8i
j	Qualified health plan expenses allocable to qualified family leave wages reported on line 8i			8j
k	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021			8k
l	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8k			8l
m	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021			8m
n	Qualified health plan expenses allocable to qualified family leave wages reported on line 8m			8n

- 9** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2021 or 2022 to **all** household employees? (**Don't** count cash wages paid in 2021 or 2022 to your spouse, your child under age 21, or your parent.)
 - No. Stop.** Include the amount from line 8d above on Schedule 2 (Form 1040), line 9. Include the amounts, 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.
 - Yes.** Go to line 10.

Part II Federal Unemployment (FUTA) Tax

	Yes	No
10 Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No"	10	
11 Did you pay all state unemployment contributions for 2022 by April 18, 2023? Fiscal year filers, see instructions	11	
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12	

Next: If you checked the "Yes" box on **all** the lines above, complete Section A.
If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

Section A

13 Name of the state where you paid unemployment contributions	
14 Contributions paid to your state unemployment fund	14
15 Total cash wages subject to FUTA tax	15
16 FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25	16

Section B

17 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund
		From	To					

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18 Totals	18
19 Add columns (g) and (h) of line 18	19
20 Total cash wages subject to FUTA tax (see the line 15 instructions)	20
21 Multiply line 20 by 6.0% (0.06)	21
22 Multiply line 20 by 5.4% (0.054)	22
23 Enter the smaller of line 19 or line 22. (If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here) <input type="checkbox"/>	23
24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25	24

Part III Total Household Employment Taxes

25 Enter the amount from line 8d. If you checked the "Yes" box on line C of page 1, enter -0-	25
26 Add line 16 (or line 24) and line 25	26

27 Are you required to file Form 1040?
 Yes. Stop. Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from line 8e on Schedule 3 (Form 1040), line 13b, and line 8f on Schedule 3 (Form 1040), line 13h. **Don't** complete Part IV below.
 No. You may have to complete Part IV. See instructions for details.

Part IV Address and Signature – Complete this part only if required. See the line 27 instructions.

Address (number and street) or P.O. box if mail isn't delivered to street address _____ Apt., room, or suite no. _____

City, town or post office, state, and ZIP code _____

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature _____	Date _____
Print/Type preparer's name _____	Preparer's signature _____
Firm's name _____	Firm's EIN _____
Firm's address _____	Phone no. _____