



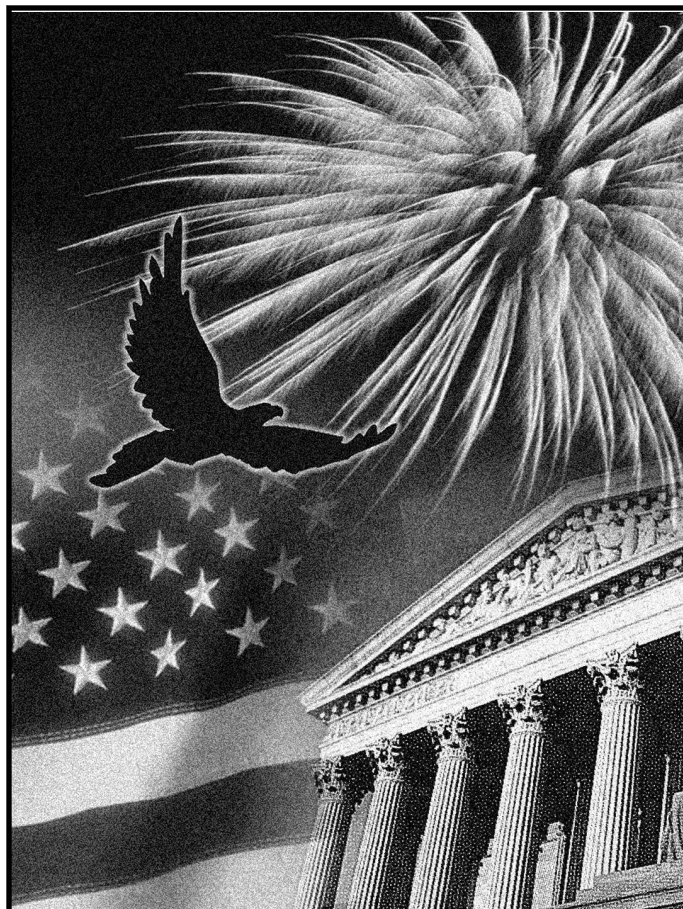
Department of the Treasury  
Internal Revenue Service

## Publication 926

Cat. No. 64286A

# Household Employer's Tax Guide

For use in **2014**



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## Future Developments

For the latest information about developments related to Publication 926, such as legislation enacted after it was published, go to [www.irs.gov/pub926](http://www.irs.gov/pub926).

## What's New

**Social security and Medicare tax for 2014.** The social security tax rate is 6.2% each for the employee and employer, unchanged from 2013. The social security wage base limit is \$117,000.

The Medicare tax rate is 1.45% each for the employee and employer, unchanged from 2013. There is no wage base limit for Medicare tax. Social security and Medicare taxes apply to the wages of household employees you pay \$1,900 or more in cash or an equivalent form of compensation.

**Qualified parking exclusion and commuter transportation benefit.** For 2014, the monthly exclusion for qualified parking is \$250 and the monthly exclusion for commuter highway vehicle transportation and transit passes is \$130.

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## Reminder

**Additional Medicare Tax withholding.** 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 are 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, visit [IRS.gov](http://IRS.gov) and enter “Additional Medicare Tax” in the search box.

**Credit reduction states.** A state that has not repaid money it borrowed from the federal government to pay unemployment benefits is a “credit reduction state.” The Department of Labor (DOL) determines these states. If you paid any wages that are subject to the unemployment compensation laws in any credit reduction state, your federal unemployment (FUTA) tax credit is reduced. See the Instructions for Schedule H (Form 1040) for more information.

**Outsourcing payroll duties.** Employers are responsible to ensure that tax returns are filed and deposits and payments are made, even if the employer contracts with a third party to perform these acts. The employer remains responsible if the third party fails to perform any required action. If you choose to outsource any of your payroll and related tax duties (that is, withholding, reporting, and paying over social security, Medicare, FUTA, and income taxes) to a third-party payer such as a payroll service provider or reporting agent, visit [IRS.gov](http://IRS.gov) and enter “outsourcing payroll duties” in the search box for helpful information on this topic.

**Photographs of missing children.** The IRS is a proud partner with the National Center for Missing and Exploited Children. 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.

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## Introduction

The information in this publication applies to you only if you have a household employee. If you have a household employee in 2014, you may need to pay state and federal employment taxes for 2014. You generally must add your federal employment taxes to the income tax that you will report on your 2014 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, 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 write to us at the following address:

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

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

You can also send us comments from [www.irs.gov/formspubs](http://www.irs.gov/formspubs). Click on *More Information* and then click on *Comment on Tax Forms and Publications*.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.

**Tax questions.** If you have a tax question, check the information available on [IRS.gov](http://IRS.gov) or call 1-800-829-1040 or 1-800-829-4933 (TDD/TTY for persons who are deaf, hard of hearing, or have a speech disability at 1-800-829-4059) Monday–Friday from 7:00 a.m.–7:00 p.m. local time (Alaska and Hawaii follow Pacific time). We cannot answer tax questions sent to the above address.

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## 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 does not 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 does not 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 child care 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,
- Caretakers,
- House cleaning workers,
- Domestic workers,

- Drivers,
- Health aides,
- Housekeepers,
- Maids,
- Nannies,
- Private nurses, and
- Yard workers.

**Workers who are not your employees.** If only the worker can control how the work is done, the worker is not 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 child care services for you in his or her home generally is not your employee.

If an agency provides the worker and controls what work is done and how it is done, the worker is not 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 Publication 15-A, Employer's Supplemental Tax Guide.

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



*It is unlawful for you knowingly to hire or continue to employ an alien who cannot 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 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. Do not 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.

Two copies of Form I-9 are contained in the Handbook for Employers (Form M-274) published by the USCIS.



Call the USCIS at 1-800-870-3676 to order the Handbook for Employers; or you may download the handbook at [www.uscis.gov](http://www.uscis.gov). If you have questions about the employment eligibility verification process or other immigration-related employment matters, contact the USCIS Office of Business Liaison at 1-800-357-2099.



You also can visit the USCIS website at [www.uscis.gov](http://www.uscis.gov) to get Form I-9.

For more information, see *Employee's Social Security Number (SSN)* in Publication 15 (Circular E), Employer's Tax Guide.

## 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 federal unemployment tax, or both. To find out, read Table 1.

You do not 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 federal unemployment tax or choose to withhold federal income tax, read Table 2 for an overview of what you may need to do.



*If you do not need to pay social security, Medicare, or federal unemployment tax and do not choose to withhold federal income tax, read State employment taxes, next. The rest of this publication does not 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 [www.workforcesecurity.doleta.gov/unemploy/agencies.asp](http://www.workforcesecurity.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.

## 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 are 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, visit IRS.gov and enter "Additional Medicare Tax" in the search box.

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

IF you ...	THEN you need to ...
<b>A–</b> Pay cash wages of \$1,900 or more in 2014 to any one household employee. Do not count wages you pay to— <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 2014 (see <i>Wages not counted</i>, later, for an exception).</li> </ul>	Withhold and pay social security and Medicare taxes. <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>B–</b> Pay total cash wages of \$1,000 or more in any calendar quarter of 2013 or 2014 to household employees. Do not count wages you pay to— <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>	Pay federal unemployment tax. <ul style="list-style-type: none"> <li>• The tax is 6% of cash wages.</li> <li>• Wages over \$7,000 a year per employee are not taxed.</li> <li>• You also may owe state unemployment tax.</li> </ul>
<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 are 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.	
<b>Note.</b> If neither A nor B above applies, you do not need to pay any federal employment taxes. But you may still need to pay state employment taxes.	

**Table 2. Household Employer's Checklist**

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

<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 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 February 2, 2015:</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.
<b>By March 2, 2015 (March 31, 2015, if you file Form W-2 electronically):</b>	<input type="checkbox"/> Send Copy A of Form W-2 to the Social Security Administration (SSA).
<b>By April 15, 2015:</b>	<input type="checkbox"/> File Schedule H (Form 1040), Household Employment Taxes, with your 2014 federal income tax return (Form 1040, 1040NR, 1040-SS, or Form 1041). If you do not have to file a return, file Schedule H by itself.



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

You are 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 \$1,900 or more in 2014, all cash wages you pay to that employee in 2014 (regardless of when the wages were earned) up to \$117,000 are social security wages and all cash wages are Medicare wages. However, any noncash wages you pay do not count as social security and Medicare wages.

If you pay the employee less than \$1,900 in cash wages in 2014, 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 do not include the value of food, lodging, clothing, 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.

**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.** Do not count wages you pay to any of the following individuals as social security or Medicare wages, even if these wages are \$1,900 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 who is either of the following.
    - i. Under the age of 18, or
    - 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 are divorced and have not remarried,
    - ii. You are a widow or widower, or

- iii. You are 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 is not considered to be his or her principal occupation.

Also, if your employee's cash wages reach \$117,000 (maximum wages subject to social security tax) in 2014, do not 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 provide your employee transit passes to commute to your home, do not count the value of the transit passes (up to \$130 per month for 2014) as wages. 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.

If you provide your employee parking at or near your home or at or near a location from which your employee commutes to your home, do not count the value of parking (up to \$250 per month for 2014) as wages.

If you reimburse your employee for transit passes or parking, you may be able to exclude the reimbursement amounts. See Publication 15-B, *Employer's Tax Guide to Fringe Benefits*, for special requirements for this exclusion.

**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 \$1,900 or more in 2014. 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 are not sure your employee's cash wages will be \$1,900 or more in 2014. If you withhold the taxes but then actually pay the employee less than \$1,900 in cash wages for the year, you should repay the employee.

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. Do not withhold any social security tax after your employee's social security wages for the year reach \$117,000.

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 are 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

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

(See Publication 15 (Circular E) for income tax withholding tables.)

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).					
If wage payment is:	The social security tax to be withheld is:	The Medicare tax to be withheld is:	If wage payment is:	The social security tax to be withheld is:	The Medicare tax to be withheld is:
\$ 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 are 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.

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, visit [IRS.gov](http://IRS.gov) and enter "Additional Medicare Tax" in the search box.

**Example.** On February 13, 2014, Mary Brown hired Jane R. 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 46 weeks). Mary did not give Jane a Form W-4 to request federal or state tax withholding. The following is the information Mary will need to complete Schedule H, Form W-2, and Form W-3. See the completed examples of Form W-2 and Form W-3 for 2014 at the end of this publication.

Total cash wages paid to Jane . . . . .	\$2,300.00 ( $\$50 \times 46$ weeks)
Jane's share of:	
Social security tax . . . . .	\$142.60 ( $\$2,300 \times 6.2\%$ (.062))
Medicare tax . . . . .	\$33.35 ( $\$2,300 \times 1.45\%$ (.0145))
Mary's share of:	
Social security tax . . . . .	\$142.60 ( $\$2,300 \times 6.2\%$ (.062))
Medicare tax . . . . .	\$33.35 ( $\$2,300 \times 1.45\%$ (.0145))
Amount reported on Form W-2 and Form W-3:	
Box 1: Wages, tips . . . . .	\$2,300.00
Box 4: Social security tax withheld . . . . .	142.60
Box 6: Medicare tax withheld . . . . .	33.35

For information on withholding and reporting federal income taxes, see Publication 15 (Circular E).

**Not withholding the employee's share.** If you prefer to pay your employee's social security and Medicare taxes from your own funds, do not 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 are not counted as social security and Medicare wages or as federal unemployment (FUTA) wages.

**Example.** In 2014 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 \$1,900 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 + \$1.45 for Medicare tax) to cover your employee's share plus \$7.65 (\$6.20 for social security tax + \$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).

## Federal Unemployment (FUTA) Tax

The federal unemployment 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 federal unemployment tax (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 [www.workforcesecurity.doleta.gov/unemploy/agencies.asp](http://www.workforcesecurity.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 2014 is limited unless you pay all the required contributions for 2014 to your state unemployment fund by April 15, 2015. The credit you can take for any contributions for 2014 that you pay after April 15, 2015, is limited to 90% of the credit that would have been allowable if the contributions were paid by April 15, 2015. (If you did not pay all the required contributions for 2013 by April 15, 2014, see *Credit for 2013*, later.)

**Note.** If a due date falls on a Saturday, Sunday, or legal holiday, payments are considered timely if made by the next business day. The term "legal holiday" means any legal holiday in the District of Columbia. Pay the tax as discussed under *How Do You Make Tax Payments*, later. Also, see *What Forms Must You File*, later.

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



*Do not 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 of your household employees totaling \$1,000 or more in any calendar quarter of 2013 or 2014, the first \$7,000 of cash wages you pay to each household employee in 2014 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, do not figure the FUTA tax on any wages you pay that employee during the rest of the year. For an explanation of cash wages, see the discussion on *Social Security and Medicare wages* under *Social Security and Medicare Taxes*, earlier.

**Wages not counted.** Do not 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.

**Credit for 2013.** The credit you can take for any state unemployment fund contributions for 2013 that you pay after

April 15, 2014, is limited to 90% of the credit that would have been allowable if the contributions were paid on or before April 15, 2014.



Use Worksheet A to figure the credit for late contributions if you paid any state contributions after the due date for filing Form 1040.

## Do You Need To Withhold Federal Income Tax?

You are 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, Employee's Withholding Allowance Certificate.

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 are 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 income tax withholding tables in Publication 15 (Circular E) to find out how much to withhold. Figure federal income tax withholding on wages before you deduct any amounts for other withheld taxes. Withhold federal income tax from each payment of wages based on the filing status and exemptions shown on your employee's Form W-4. Publication 15 (Circular E) contains detailed instructions.

**Wages.** Figure federal income tax withholding on both cash and noncash wages you pay. Measure wages you pay in any form other than cash by the fair market value of the noncash item.

Do not 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 \$130 per month for 2014 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). 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. See Publication 15-B for special requirements for this exclusion.
- Up to \$250 per month for 2014 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 Publication 15 (Circular E) for more information on cash and noncash wages.

**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 also must be included in social security and Medicare wages and in federal unemployment (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. You also may have to give your employee a notice about the EIC.

**Notice about the EIC.** Copy B of the 2014 Form W-2 has a statement about the EIC on the back. If you give your employee that copy by February 2, 2015 (as discussed under *Form W-2* under *What Forms Must You File*, later), you do not have to give the employee any other notice about the EIC.

### Worksheet A. Worksheet for Credit for Late Contributions

Keep for Your Records



1.	Enter the amount from Schedule H, line 22 .....	_____
2.	Enter the amount from Schedule H, line 19 .....	_____
3.	Subtract line 2 from line 1. If zero or less, enter -0- .....	_____
4.	Enter total contributions paid to the state(s) <b>after</b> the Form 1040 due date .....	_____
5.	Enter the smaller of line 3 or line 4 .....	_____
6.	Multiply line 5 by .90 (90%) .....	_____
7.	Add lines 2 and 6 .....	_____
8.	Enter the <b>smaller</b> of the amount on line 1 or line 7 here <b>and</b> on Schedule H, line 23 .....	_____



If you do not 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 the 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 does not have the required EIC information, you must notify the employee within one week of the date the substitute Form W-2 is given. If Form W-2 is required but is not given on time, you must give the employee Notice 797 or your written statement about the 2014 EIC by February 2, 2015. If Form W-2 is not required, you must notify the employee by February 7, 2015.

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 income tax withholding tables show that no tax should be withheld. Even if not required, you are encouraged to give the employee a notice about the EIC if his or her 2014 wages are less than \$46,997 (\$52,427 if married filing jointly).

## How Do You Make Tax Payments?

When you file your 2014 federal income tax return in 2015, attach Schedule H (Form 1040) to your Form 1040, 1040NR, 1040-SS, or 1041. Use Schedule H to figure your total household employment taxes (social security, Medicare, FUTA, and withheld federal income taxes). Add these household employment taxes to your income tax. Pay the amount due by April 15, 2015. 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 2014.
- Ask the payer of your pension or annuity to withhold more federal income tax from your benefits.
- Make estimated tax payments for 2014 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 did not pay enough income and household employment taxes during the year. (See Publication 505, Tax Withholding and Estimated Tax, for information about the underpayment penalty.) However, you will not be subject to the penalty if both of the following situations apply to you.*

- *You will not have federal income tax withheld from wages, pensions, or any other payments you receive.*
- *Your income taxes, excluding your household employment taxes, would not be enough to require payment of estimated taxes.*

**Asking for more federal income tax withholding.** If you are 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 it as before, but show the additional amount you want withheld from each paycheck on line 6.

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, Withholding Certificate for Pension or Annuity Payments (or a similar form provided by the payer). Complete it as before, but show the additional amount you want withheld from each benefit payment on line 3.

See Publication 505 to make sure you will have the right amount withheld. It will help you compare your total expected withholding for 2014 with the combined income tax and employment taxes that you can expect to figure on your 2014 tax return.

**Paying estimated tax.** If you want to make estimated tax payments to cover household employment taxes, get Form 1040-ES, Estimated Tax for Individuals. You can use its payment vouchers to make your payments by check or money order. You may be able to pay by Electronic Funds Withdrawal (EFW) or credit card. For details, see the form instructions and visit IRS.gov.

You can pay all the employment taxes at once or you can pay them in installments. If you have already made estimated tax payments for 2014, you can increase your remaining payments to cover the employment taxes. Estimated tax payments for 2014 are due April 15, June 16, and September 15, 2014, and January 15, 2015.

**Payment option for business employers.** If you own a business as a sole proprietor or your home is on a farm operated for profit, you can choose either of two ways to pay your 2014 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 Publication 15 (Circular E).

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 cannot 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 Publication 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 ordering employment tax forms, see *How To Get Tax Help*, later.

**Employer identification number (EIN).** You must include your employer identification number (EIN) on the forms you file for your household employee. An EIN is a nine-digit number issued by the IRS. It is not the same as a social security number.



*You ordinarily will 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 do not have an EIN, you may apply for one online. Go to [IRS.gov](http://IRS.gov) and click on the *Apply for an EIN Online* link under *Tools*. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number, to the IRS.

**Form W-2.** File a separate 2014 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 \$1,900 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 February 2, 2015. You must send Copy A of Form W-2 with Form W-3, Transmittal of Wage and Tax Statements, to the SSA by March 2, 2015 (March 31, 2015, if you file your Form W-2 electronically). Electronic filing is available to all employers and is free, fast, secure, and offers a later filing deadline. Visit the SSA's Employer W-2 Filing Instructions & Information website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) for guidelines on filing electronically.

**Employee who leaves during the year.** If an employee stops working for you before the end of 2014, you can file Form W-2 and provide copies to your employee immediately after you make your final payment of wages. You do not need to wait until 2015. 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 to report household employment taxes if you pay any of the following wages to the employee.

- Social security and Medicare wages of \$1,900 or more.
- FUTA wages.
- Wages from which you withhold federal income tax.

File Schedule H with your 2014 federal income tax return by April 15, 2015. If you get an extension to file your return, the extension also will apply to your Schedule H.

**Filing options when no return is required.** If you are not required to file a 2014 tax return, you have the following two options.

1. You can file Schedule H by itself. See the Schedule H 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 do not 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.** Do not 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 Publication 15 (Circular E). For information on filing Form

## What Records Must You Keep?



Keep your copies of Schedule H 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 social security number.

**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 social security number.** You must keep a record of your employee's name and social security number 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 \$1,900 or more.
- Wages from which you withhold federal income tax.

You must ask for your employee's social security number no later than the first day on which you pay the wages. You may wish to ask 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 are not required to, photocopy the card if the employee provides it.

An employee who does not have a social security number 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 is not correctly shown on the card may apply for a replacement card.



Employees can get Form SS-5 from any Social Security Administration office or by calling 1-800-772-1213.



You also can download Form SS-5 from the Social Security Administration website at [www.socialsecurity.gov/online/ss-5.pdf](http://www.socialsecurity.gov/online/ss-5.pdf).

**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.

## 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 is not 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 Publication 503, Child and Dependent Care Expenses.

## How Can You Correct Schedule H?

If you discover that you made an error on a Schedule H (or Anexo H-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 1040NR, or Form 1040-SS, file Form 1040X, Amended U.S. Individual Income Tax Return, and attach a corrected Schedule H. If you filed Formulario 1040-PR, file a Form 1040X 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 dark, bold letters. In addition, explain the reason for your correction and the date the error was discovered in Part III of Form 1040X 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 dark, 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 are 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 are 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 will not be charged interest (and will not 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 are 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 1040X or an amended Form 1041, adjust your return by indicating on line 22 of the Form 1040X or on line 29a of the Form 1041 that you would like the overpayment applied to your estimated taxes on Form 1040, Form 1040NR, Form 1040-PR, Form 1040-SS, or Form 1041 for the year in which you are 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 dark, bold letters). If you adjust your return, you will not 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 1040X or an amended Form 1041, claim a refund by indicating that you would like the overpayment refunded to you on line 21 of the Form 1040X or line 29b of the Form 1041. 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 dark, 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 have repaid or reimbursed your employees in 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 have repaid or reimbursed your employees in the amount of the overcollection or you

have 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 1040X or in a statement attached to the amended Form 1041 or the stand-alone corrected Schedule H.

**Filing required 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 is not 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.

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 page 4 of Form 944-X, *Form 944-X: Which process should you use?* (substitute "Schedule H" for "Form 944-X") and the Instructions for Form 944-X (or Formulario 944-X (PR)). Also, visit IRS.gov.

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## How To Get Tax Help

Whether it's help with a tax issue, preparing your tax return or a need for a free publication or form, get the help you need the way you want it: online, use a smart phone, call or walk in to an IRS office or volunteer site near you.

**Free help with your tax return.** You can get free help preparing your return nationwide from IRS-certified volunteers. The Volunteer Income Tax Assistance (VITA) program helps low-to-moderate income, elderly, people with disabilities, and limited English proficient taxpayers. The Tax Counseling for the Elderly (TCE) program helps taxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing and all volunteers will let you know about credits and deductions you may be entitled to claim. In addition, some VITA and TCE sites provide taxpayers the opportunity to prepare their own return with help from an IRS-certified volunteer. To find the nearest VITA or TCE site, you can use the VITA Locator Tool on IRS.gov, download the IRS2Go app, or call 1-800-906-9887.

As part of the TCE program, AARP offers the Tax-Aide counseling program. To find the nearest AARP Tax-Aide site, visit AARP's website at [www.aarp.org/money/taxaide](http://www.aarp.org/money/taxaide) or call 1-888-227-7669. For more information on these



programs, go to IRS.gov and enter "VITA" in the search box.

**Internet. IRS.gov** and **IRS2Go** are ready when you are—24 hours a day, 7 days a week.

- Download the free IRS2Go app from the iTunes app store or from Google Play. Use it to check your refund status, order transcripts of your tax returns or tax account, watch the IRS YouTube channel, get IRS news as soon as it's released to the public, subscribe to filing season updates or daily tax tips, and follow the IRS Twitter news feed, @IRSnews, to get the latest federal tax news, including information about tax law changes and important IRS programs.
- Check the status of your 2013 refund with the [Where's My Refund?](#) application on IRS.gov or download the IRS2Go app and select the *Refund Status* option. The IRS issues more than 9 out of 10 refunds in less than 21 days. Using these applications, you can start checking on the status of your return within 24 hours after we receive your e-filed return or 4 weeks after you mail a paper return. You will also be given a personalized refund date as soon as the IRS processes your tax return and approves your refund. The IRS updates *Where's My Refund?* every 24 hours, usually overnight, so you only need to check once a day.
- Use the [Interactive Tax Assistant](#) (ITA) to research your tax questions. No need to wait on the phone or stand in line. The ITA is available 24 hours a day, 7 days a week, and provides you with a variety of tax information related to general filing topics, deductions, credits, and income. When you reach the response screen, you can print the entire interview and the final response for your records. New subject areas are added on a regular basis.  
Answers not provided through ITA may be found in [Tax Trails](#), one of the Tax Topics on IRS.gov which contain general individual and business tax information or by searching the [IRS Tax Map](#), which includes an **international subject index**. You can use the **IRS Tax Map**, to search publications and instructions by topic or keyword. The IRS Tax Map integrates forms and publications into one research tool and provides single-point access to tax law information by subject. When the user searches the IRS Tax Map, they will be provided with links to related content in existing IRS publications, forms and instructions, questions and answers, and Tax Topics.
- Coming this filing season, you can immediately view and print for free all 5 types of individual federal tax transcripts (tax returns, tax account, record of account, wage and income statement, and certification of non-filing) using **Get Transcript**. You can also ask the IRS to mail a return or an account transcript to you. Only the mail option is available by choosing the *Tax Records* option on the IRS2Go app by selecting *Mail Transcript* on IRS.gov or by calling 1-800-908-9946. Tax return and tax account transcripts are generally available for the current year and the past three years.
- Determine if you are eligible for the EITC and estimate the amount of the credit with the [Earned Income Tax Credit \(EITC\) Assistant](#).

- Visit [Understanding Your IRS Notice or Letter](#) to get answers to questions about a notice or letter you received from the IRS.
- If you received the First Time Homebuyer Credit, you can use the [First Time Homebuyer Credit Account Look-up](#) tool for information on your repayments and account balance.
- Check the status of your amended return using [Where's My Amended Return?](#) Go to IRS.gov and enter *Where's My Amended Return?* in the search box. You can generally expect your amended return to be processed up to 12 weeks from the date we receive it. It can take up to 3 weeks from the date you mailed it to show up in our system.
- Make a payment using one of several safe and convenient electronic payment options available on IRS.gov. Select the Payment tab on the front page of IRS.gov for more information.
- Determine if you are eligible and apply for an [online payment agreement](#), if you owe more tax than you can pay today.
- Figure your income tax withholding with the [IRS Withholding Calculator](#) on IRS.gov. Use it if you've had too much or too little withheld, your personal situation has changed, you're starting a new job or you just want to see if you're having the right amount withheld.
- Determine if you might be subject to the Alternative Minimum Tax by using the [Alternative Minimum Tax Assistant](#) on IRS.gov.
- Request an **Electronic Filing PIN** by going to IRS.gov and entering *Electronic Filing PIN* in the search box.
- Download forms, instructions and publications, including accessible versions for people with disabilities.
- Locate the nearest **Taxpayer Assistance Center (TAC)** using the [Office Locator](#) tool on IRS.gov, or choose the *Contact Us* option on the IRS2Go app and search *Local Offices*. An employee can answer questions about your tax account or help you set up a payment plan. Before you visit, check the *Office Locator* on IRS.gov, or *Local Offices* under Contact Us on IRS2Go to confirm the address, phone number, days and hours of operation, and the services provided. If you have a special need, such as a disability, you can request an appointment. Call the local number listed in the Office Locator, or look in the phone book under United States Government, Internal Revenue Service.
- Apply for an **Employer Identification Number (EIN)**. Go to IRS.gov and enter *Apply for an EIN* in the search box.
- Read the Internal Revenue Code, regulations, or other official guidance.
- Read Internal Revenue Bulletins.
- Sign up to receive local and national tax news and more by email. Just click on "subscriptions" above the search box on IRS.gov and choose from a variety of options.

**Phone.** You can call the IRS, or you can carry it in your pocket with the IRS2Go app on your smart phone or tablet. Download the free IRS2Go app from the iTunes app store or from Google Play.

- Call to locate the nearest volunteer help site, 1-800-906-9887 or you can use the VITA Locator Tool on IRS.gov, or download the IRS2Go app. Low-to-moderate income, elderly, people with disabilities, and limited English proficient taxpayers can get free help with their tax return from the nationwide Volunteer Income Tax Assistance (VITA) program. The Tax Counseling for the Elderly (TCE) program helps taxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing. Some VITA and TCE sites provide IRS-certified volunteers who can help prepare your tax return. Through the TCE program, AARP offers the Tax-Aide counseling program; call 1-888-227-7669 to find the nearest Tax-Aide location.
- Call the automated *Where's My Refund?* information hotline to check the status of your 2013 refund 24 hours a day, 7 days a week at 1-800-829-1954. If you e-file, you can start checking on the status of your return within 24 hours after the IRS receives your tax return or 4 weeks after you've mailed a paper return. The IRS issues more than 9 out of 10 refunds in less than 21 days. *Where's My Refund?* will give you a personalized refund date as soon as the IRS processes your tax return and approves your refund. Before you call this automated hotline, have your 2013 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund. The IRS updates *Where's My Refund?* every 24 hours, usually overnight, so you only need to check once a day. Note, the above information is for our automated hotline. Our live phone and walk-in assistants can research the status of your refund only if it's been 21 days or more since you filed electronically or more than 6 weeks since you mailed your paper return.
- Call the *Amended Return Hotline*, 1-866-464-2050, to check the status of your amended return. You can generally expect your amended return to be processed up to 12 weeks from the date we receive it. It can take up to 3 weeks from the date you mailed it to show up in our system.
- Call 1-800-TAX-FORM (1-800-829-3676) to order current-year forms, instructions, publications, and prior-year forms and instructions (limited to 5 years). You should receive your order within 10 business days.
- Call **TeleTax**, 1-800-829-4477, to listen to pre-recorded messages covering general and business tax information. If, between January and April 15, you still have questions about the Form 1040, 1040A, or 1040EZ (like filing requirements, dependents, credits, Schedule D, pensions and IRAs or self-employment taxes), call 1-800-829-1040.
- Call using TTY/TDD equipment, 1-800-829-4059 to ask tax questions or order forms and publications. The TTY/TDD telephone number is for people who are deaf, hard of hearing, or have a speech disability.

These individuals can also contact the IRS through relay services such as the [Federal Relay Service](#).

**Walk-in.** You can find a selection of forms, publications and services — in-person.

- **Products.** You can walk in to some post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, and city and county government offices have a collection of products available to photocopy from reproducible proofs.
- **Services.** You can walk in to your local TAC for face-to-face tax help. An employee can answer questions about your tax account or help you set up a payment plan. Before visiting, use the *Office Locator* tool on IRS.gov, or choose the *Contact Us* option on the IRS2Go app and search *Local Offices* for days and hours of operation, and services provided.

**Mail.** You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 business days after your request is received.

Internal Revenue Service  
1201 N. Mitsubishi Motorway  
Bloomington, IL 61705-6613

The Taxpayer Advocate Service Is Here to Help You. **The Taxpayer Advocate Service (TAS)** is your voice at the IRS. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights.

What can TAS do for you? We can offer you free help with IRS problems that you can't resolve on your own. We know this process can be confusing, but the worst thing you can do is nothing at all! TAS can help if you can't resolve your tax problem and:

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

If you qualify for our help, you'll be assigned to one advocate who'll be with you at every turn and will do everything possible to resolve your problem. Here's why we can help:

- TAS is an independent organization within the IRS.
- Our advocates know how to work with the IRS.
- Our services are free and tailored to meet your needs.
- We have offices in every state, the District of Columbia, and Puerto Rico.

How can you reach us? If you think TAS can help you, call your local advocate, whose number is in your local directory and at [Taxpayer Advocate](#), or call us toll-free at 1-877-777-4778.

How else does TAS help taxpayers?

TAS also works to resolve large-scale, systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our [Systemic Advocacy Management System](#).

## Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) serve individuals whose income is below a certain level and need to resolve

tax problems such as audits, appeals and tax collection disputes. Some clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Visit [Taxpayer Advocate](#) or see IRS Publication 4134, Low Income Taxpayer Clinic List.

# Sample W-2 Form

**Note.** Although not shown, Mary also enters on Form W-2 the required state or local income tax information in boxes 15 through 20.

Visit the SSA website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) to file Copy A of Form W-2 electronically.

22222		Void <input type="checkbox"/>	a Employee's social security number 000-00-6789		For Official Use Only ► OMB No. 1545-0008		
b Employer identification number (EIN) 12-3456789				1 Wages, tips, other compensation 2300.00		2 Federal income tax withheld	
c Employer's name, address, and ZIP code  Mary Brown 20 Gray Street Anyplace, CA 92665				3 Social security wages 2300.00		4 Social security tax withheld 142.60	
				5 Medicare wages and tips 2300.00		6 Medicare tax withheld 33.35	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial Jane A.		Last name Oak		Suff.	11 Nonqualified plans		12a See instructions for box 12
f Employee's address and ZIP code  18 Pine Avenue Anycity, CA 92666				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

**Form W-2 Wage and Tax Statement 2014** Department of the Treasury—Internal Revenue Service  
**Copy A For Social Security Administration** — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.  
**For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.** Cat. No. 10134D

33333		a Control number		For Official Use Only ► OMB No. 1545-0008			
b Kind of Payer (Check one)		Kind of Employer (Check one)		None apply		501c non-govt.	
941 <input type="checkbox"/> Military <input type="checkbox"/> 943 <input type="checkbox"/> 944 <input type="checkbox"/> CT-1 <input type="checkbox"/> Hshld. emp. <input checked="" type="checkbox"/> Medicare govt. emp. <input type="checkbox"/>		State/local non-501c <input type="checkbox"/> State/local 501c <input type="checkbox"/> Federal govt. <input type="checkbox"/>		State/local non-501c <input type="checkbox"/> State/local 501c <input type="checkbox"/> Federal govt. <input type="checkbox"/>		Third-party sick pay (Check if applicable) <input type="checkbox"/>	
c Total number of Forms W-2		d Establishment number		1 Wages, tips, other compensation 2300.00		2 Federal income tax withheld	
e Employer identification number (EIN) 12-3456789				3 Social security wages 2300.00		4 Social security tax withheld 142.60	
f Employer's name Mary Brown				5 Medicare wages and tips 2300.00		6 Medicare tax withheld 33.35	
g Employer's address and ZIP code 20 Gray Street Anyplace, CA 92665				7 Social security tips		8 Allocated tips	
				9		10 Dependent care benefits	
				11 Nonqualified plans		12a Deferred compensation	
h Other EIN used this year				13 For third-party sick pay use only		12b	
15 State Employer's state ID number				14 Income tax withheld by payer of third-party sick pay			
16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax	
Employer's contact person				Employer's telephone number 123-456-7890		For Official Use Only	
Employer's fax number				Employer's email address			

Under penalties of perjury, I declare that I have examined this return and accompanying documents and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ► Mary Brown Title ► Date ► 1/31/2015

**Form W-3 Transmittal of Wage and Tax Statements 2014** Department of the Treasury  
Internal Revenue Service

**Note.** When you fill in Forms W-2 and W-3, please—

• Do not round money amounts—show the cents portion.

- Type entries, if possible, using black ink.
- Enter all money amounts without the dollar sign and comma, but with the decimal point (for example, 2300.00 **not** \$2,300.00).



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## Index



To help us develop a more useful index, please let us know if you have ideas for index entries. See “Comments and Suggestions” in the “Introduction” for the ways you can reach us.

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