

**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

**2023**  
Attachment  
Sequence No. **44**



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**2023**

Attachment  
Sequence No. **44**

Name of employer

Social security number

Employer identification number

Calendar year taxpayers having no household employees in 2023 don't have to complete this form for 2023.

- A** Did you pay **any one** household employee cash wages of \$2,600 or more in 2023? (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 2023 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 2022 or 2023 to **all** household employees? (**Don't** count cash wages paid in 2022 or 2023 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 leave wages paid in 2023 for leave taken after March 31, 2020, and 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 paid in 2023 for leave taken after March 31, 2020, and 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>			

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 2022 or 2023 to **all** household employees? (**Don't** count cash wages paid in 2022 or 2023 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 lines 8e and 8f on Schedule 3 (Form 1040), line 13z. 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 2023 by April 15, 2024? 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	<b>FUTA tax.</b> 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					

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 <b>smaller</b> 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	<b>FUTA tax.</b> 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 “ <b>Yes</b> ” 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? <input type="checkbox"/> <b>Yes. Stop.</b> Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from lines 8e and 8f on Schedule 3 (Form 1040), line 13z. <b>Don’t</b> complete Part IV below. <input type="checkbox"/> <b>No.</b> 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			
<b>Paid Preparer Use Only</b>	Print/Type preparer’s name	Preparer’s signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm’s name			Firm’s EIN	
	Firm’s address			Phone no.	