



**Note:** *The draft you are looking for begins on the next page.*

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Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).



# 2021 Instructions for Schedule H

## Household Employment Taxes

Here is a list of forms that household employers need to complete.

- Schedule H (Form 1040) for figuring your household employment taxes.
- Form W-2 for reporting wages paid to your employees.
- Form W-3 for sending Copy A of Form(s) W-2 to the Social Security Administration (SSA).

For more information, see *What Forms Must You File?* in Pub. 926, Household Employer's Tax Guide.

### We have been asked:

**Do I need to pay household employment taxes for 2021?** If you have a household employee, you need to withhold and pay social security and Medicare taxes if you paid cash wages of \$2,300 or more in 2021 to any one household employee. See [Did you have a household employee?](#) and the [Line A](#) instructions for more information. You need to pay federal unemployment tax if you paid total cash wages of \$1,000 or more in any calendar quarter of 2020 or 2021 to household employees. See the [Part II. Federal Unemployment \(FUTA\) Tax](#) instructions for more information.

**How do I file Schedule H?** File Schedule H with your Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041. If you're not filing a 2021 tax return, file Schedule H by itself.

**Do I make a separate payment?** No. You pay both income and employment taxes to the United States Treasury when you file Schedule H with your return.

**When do I pay?** Most filers must pay by April 18, 2022.

**How many copies of Form W-3 do I send to the SSA?** Send one copy of Form W-3 with Copy A of Form(s) W-2 to the SSA, and keep one copy of Form W-3 for your records.

### Important Dates

By	You must
January 31, 2022	Give your employee Form W-2 and send Copy A of Form(s) W-2 with Form W-3 to the SSA. Go to <a href="https://ssa.gov/employer">SSA.gov/employer</a> for details.
April 18, 2022	File Schedule H and pay your household employment taxes with your 2021 tax return.

Section references are to the Internal Revenue Code unless otherwise noted.

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## Future Developments

For the latest information about developments related to Schedule H and its instructions, such as legislation enacted after they were published, go to [IRS.gov/ScheduleH](https://www.irs.gov/ScheduleH).

## What's New

**Social security and Medicare tax for 2021.** The rate of social security tax on taxable wages, including qualified sick leave wages and qualified family leave wages for leave taken after March 31, 2021, is 6.2% each for the employer and employee or 12.4% for both. Qualified sick leave wages and qualified family leave wages for leave taken before April 1, 2021, aren't subject to the employer share of social security tax; therefore, the tax rate on these wages is 6.2%. The social security wage base limit is \$142,800.

The Medicare tax rate is 1.45% each for the employee and employer, unchanged from 2020. There is no wage base limit for Medicare tax.

Social security and Medicare taxes apply to the wages of household workers you pay \$2,300 or more in cash wages in 2021. For more information, see [Cash wages](#) and [\\$2,300 test](#), later.

For information about the rates and wage threshold that will apply in 2022, see Pub. 926.

**The COVID-19 related credit for qualified sick and family leave wages has been extended and amended.** The Families First Coronavirus Response Act (FFCRA) was amended by recent legislation. The FFCRA requirement that employers provide paid sick and family leave for reasons related to COVID-19 (the employer mandate) expired on December 31, 2020; however, the COVID-related Tax Relief Act of 2020 extends the periods for which employers providing leave that otherwise meets the requirements of the FFCRA may continue to claim tax credits for qualified sick and family leave wages paid for leave taken before April 1, 2021.

The American Rescue Plan Act of 2021 (the ARP) adds new sections 3131, 3132, and 3133 to the Internal Revenue Code to provide credits for qualified sick and family leave wages similar to the credits that were previously enacted under the FFCRA and amended and extended by the COVID-related Tax

Relief Act of 2020. The credits under sections 3131 and 3132 are available for qualified leave wages paid for leave taken after March 31, 2021, and before October 1, 2021. Below are the major changes made under the ARP.

- The ARP keeps the daily wage thresholds that previously existed. The aggregate cap on qualified sick leave wages remains at 80 hours (10 days), but the limitation on the number of days resets with respect to leave taken by employees beginning on April 1, 2021. The aggregate cap on qualified family leave wages increases to \$12,000 from the previous cap of \$10,000, and the aggregate cap resets with respect to leave taken by employees beginning on April 1, 2021.

- The ARP also created a new category of leave under the Emergency Paid Sick Leave Act (EPSLA) and the Expanded Family and Medical Leave Act (Expanded FMLA) to include the time the employee is seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19 (and the employee has been exposed to COVID-19 or the employee's employer has requested such test or diagnosis), or the employee is obtaining or accompanying an individual who is obtaining immunizations related to COVID-19 or recovering from or caring for an individual recovering from an injury, disability, illness, or condition related to such immunization. Additionally, employers may provide employees with paid family leave if the employee is unable to work due to any of the conditions for which eligible employers may provide paid sick leave under the EPSLA.

- The credits are still increased by the qualified health plan expenses allocable to the qualified sick and family leave wages but the credits are now also increased, subject to the qualified leave wage limitations, by certain amounts paid under collective bargaining agreements that are properly allocable to the qualified leave wages. The collectively bargained contributions paid by an eligible employer that are eligible for the credit are collectively bargained defined benefit pension plan contributions and collectively bargained apprenticeship program contributions that are properly allocable to qualified leave wages.

- Under section 3133, the credits are increased by the amount of the employer share of social security tax and Medicare tax on the qualified sick and family leave wages.

- Generally, the same wages can't be used as both qualified sick leave wages and qualified family leave wages.

How you report qualified sick and family leave wages and the credit for qualified sick and family leave wages has changed. Taxable qualified sick and family leave wages for leave taken after March 31, 2021, are included on line 1a and taxed at 12.4% for social security tax purposes. However, if you're reporting any qualified sick and family leave wages for leave taken before April 1, 2021, these wages are reported on line 1b, and taxed at 6.2% for social security tax purposes. For leave taken before April 1, 2021, the credit for qualified sick and family leave wages is reported on line 8b (nonrefundable portion) and, if applicable, line 8e (refundable portion). For leave taken after March 31, 2021, the credit for qualified sick and family leave wages is reported on line 8c (nonrefundable portion) and, if applicable, line 8f (refundable portion); and the nonrefundable portion of the credit is against the employer share of Medicare tax. For more information, see the instructions for [line 8b](#), [line 8c](#), [line 8e](#), and [line 8f](#), later.

**Deferral of the employer share of social security tax expired.** The Coronavirus Aid, Relief, and Economic Security (CARES) Act allowed employers to defer the deposit and payment of the employer share of social security tax. The deferred amount of the employer share of social security tax was only available for deposits due on or after March 27, 2020, and before January 1, 2021, as well as deposits and payments due after January 1, 2021, that are required for wages paid on or after March 27, 2020, and before January 1, 2021. One-half of the employer share of social security tax is due by December 31, 2021, and the remainder is due by December 31, 2022. Because both December 31, 2021, and December 31, 2022, are nonbusiness days, payments made on the next business day will be considered timely. Any payments or deposits you make before December 31, 2021, are first applied against your payment due on December 31, 2021, and then applied against your payment due on December 31, 2022. For more information about the deferral of employment tax deposits, go to [IRS.gov/ETD](https://www.irs.gov/ETD). See [Paying the deferred amount of the employer share of social security tax](#), later, for information about paying the deferred amount of the employer share of social security tax.

**Qualified parking exclusion and commuter transportation benefit.** For 2021, the monthly exclusion for qualified parking is \$270 and the monthly exclusion for commuter highway vehicle transportation and transit passes is \$270.

**Credit reduction state.** A state that hasn't repaid money it borrowed from the federal government to pay unemployment benefits is a "credit reduction state." The Department of Labor determines these states. If an employer pays wages that are subject to the unemployment tax laws of a credit reduction state, that employer must pay additional federal unemployment tax.

For 2021, the U.S. Virgin Islands (USVI) is the only credit reduction state. If you paid wages that were subject to the unemployment compensation laws of the USVI, your credit against federal unemployment tax will be reduced based on the credit reduction rate (for example, 0.033) for that credit reduction state. See [Worksheet 2](#) to figure your credit reduction for 2021.

## Reminders

**Paying the deferred amount of the employer share of social security tax.** One-half of the employer share of social security tax is due by December 31, 2021, and the remainder is due by December 31, 2022. Because both December 31, 2021, and December 31, 2022, are nonbusiness days, payments made on the next business day will be considered timely. Any payments you make before December 31, 2021, are first applied against your payment due on December 31, 2021, and then applied against your payment due on December 31, 2022. For additional information, go to [IRS.gov/ETD](https://www.irs.gov/ETD).

**How to pay the deferred amount of the employer share of social security tax.** You may pay the amount you owe electronically using the Electronic Federal Tax Payment System (EFTPS), by credit or debit card, or by a check or money order. The preferred method of payment is EFTPS. For more information, go to [EFTPS.gov](https://www.eftps.gov), or call 800-555-4477 or 800-733-4829

(TDD). To pay the deferred amount, select Payment due on an IRS notice.

To pay by credit or debit card, go to [IRS.gov/PayByCard](https://www.irs.gov/PayByCard). If you pay by check or money order, make it payable to "United States Treasury." Enter your EIN, "Schedule H," and the calendar year in which you originally deferred the payment (for example, "TY2020"). Payment of the deferral isn't reported on Schedule H (Form 1040).

**Bicycle commuting reimbursements.** The Tax Cuts and Jobs Act (P.L. 115-97) suspends the exclusion of qualified bicycle commuting reimbursements from your employee's income for tax years beginning after 2017 and before 2026.

**Outsourcing payroll duties.** You're responsible to ensure that tax returns are filed and deposits and payments are made, even if you contract with a third party to perform these acts. You remain responsible if the third party fails to perform any required action. Before 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, go to [IRS.gov/OutsourcingPayrollDuties](https://www.irs.gov/OutsourcingPayrollDuties) for helpful information on this topic. For more information on the different types of third-party payer arrangements, see section 16 of Pub. 15.

**Paid preparers.** If you use a paid preparer, your paid preparer must sign Schedule H in Part IV unless you're attaching Schedule H to Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041. A paid preparer must sign Schedule H and provide the information requested in the *Paid Preparer Use Only* section only if the preparer was paid to prepare Schedule H and isn't your employee. The preparer must give you a copy of the return in addition to the copy to be filed with the IRS.

If you're required to file a 2021 Form W-2 for any household employee, you must also send Form W-3 with Copy A of Form(s) W-2 to the SSA. You're encouraged to file your Forms W-2 and W-3 electronically. If filing electronically via the SSA's Form W-2 Online service, the SSA generates Form W-3 data from the electronic submission of Form(s) W-2. Go to the SSA's Employer W-2 Filing Instructions & Information website at [SSA.gov/employer](https://www.ssa.gov/employer) to learn about electronic filing.

## Who Needs To File Schedule H?

You must file Schedule H if you answer "Yes" to any of the questions on lines A, B, and C of Schedule H.

**Did you have a household employee?** If you hired someone to do household work and you could control what work he or she did and how he or she did it, you had a household employee. This is true even if you gave the employee freedom of action. What matters is that you had the right to control the details of how the work was done.

**Example.** You paid Betty Oak to babysit your child and do light housework 4 days a week in your home. Betty followed your specific instructions about household and childcare duties. You provided the household equipment and supplies Betty needed to do her work. Betty is your household employee.

Household work is work done in or around your home. Some examples of workers who do household work are:

Babysitters	Cooks	Maids
Butlers	Drivers	Nannies
Caretakers	Health aides	Private nurses
Cleaning people	Housekeepers	Yard workers

If a worker is your employee, it doesn't matter whether the work is full or part time or that you hired the worker through an agency or from a list provided by an agency or association. Also, it doesn't matter if the wages paid are for work done hourly, daily, weekly, or by the job.

If you're a home care service recipient receiving home care services through a program administered by a federal, state, or local government agency, and the person who provides your care is your household employee, you can ask the IRS to authorize an agent under section 3504 to report, file, and pay all federal employment taxes, including FUTA taxes, on your behalf. See Form 2678, Employer/Payer Appointment of Agent, for more information.



*If a government agency or third-party agent reports and pays the employment taxes on wages paid to your household employee on your behalf, you don't need to file Schedule H to report those taxes.*

**Workers who aren't your employees.** Workers you get from an agency aren't your employees if the agency is responsible for who does the work and how it is done. Self-employed workers are also not your employees. A worker is self-employed if only he or she can control how the work is done. A self-employed worker usually provides his or her own tools and offers services to the general public in an independent business.

**Example.** You made an agreement with Paul Brown to care for your lawn. Paul runs a lawn care business and offers his services to the general public. He hires his own helpers, instructs them how to do their jobs, and provides his own tools and supplies. Neither Paul nor his helpers are your employees.

For more information, see Pub. 926.

## Who Needs To File Form W-2 and Form W-3?

You must file Form W-2 for each household employee to whom you paid \$2,300 or more of cash wages in 2021 that are subject to social security and Medicare taxes. To find out if the wages are subject to these taxes, see the instructions for Schedule H, [line 1a](#), [line 3](#), and [line 5](#), later. Even if the wages aren't subject to these taxes, if you withheld federal income tax from the wages of any household employee, you must file Form W-2 for that employee. However, when not subject to social security and Medicare taxes, leave boxes 3, 4, 5, and 6 blank on Form W-2; only complete boxes 1 and 2. If the wages are below \$2,300 for 2021 and you complete boxes 3, 4, 5, and 6 on Form W-2, the SSA will reject your Form W-2.

If you file one or more Forms W-2, you must also file Form W-3. If filing electronically via the SSA's Form W-2 Online service, the SSA generates Form W-3 automatically based on your Form(s) W-2. For more information on electronic filing,

go to the SSA's Employer W-2 Filing Instructions & Information website at [SSA.gov/employer](https://ssa.gov/employer).

## Do You Have an Employer Identification Number (EIN)?

If you have household employees, you will need an EIN to file Schedule H. If you don't have an EIN, you may apply for one online by going to [IRS.gov/EIN](https://irs.gov/EIN). You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. Don't use your social security number (SSN) in place of an EIN. The Instructions for Form SS-4 explain how you can get an EIN immediately over the Internet, generally within 4 business days by fax, or in about 4 weeks if you apply by mail. Go to [IRS.gov/Forms](https://irs.gov/Forms) to get forms and publications, including Form SS-4.

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

It is unlawful to employ a person who can't 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 each complete part of the U.S. Citizenship and Immigration Services (USCIS) Form I-9, Employment Eligibility Verification. You must verify that the employee is either a U.S. citizen or a person who can legally work in the United States and you must keep Form I-9 for your records. You can get the form and the USCIS Handbook for Employers by going to the USCIS website at [USCIS.gov/I-9-Central](https://uscis.gov/I-9-Central). You may use E-Verify at [e-verify.gov](https://e-verify.gov) to confirm the employment eligibility of newly hired employees.

## What About State Employment Taxes?

If you employed a household employee in 2021, you probably have to pay contributions to your state unemployment fund for 2021. To find out if you do, contact your state unemployment tax agency. For a list of state unemployment tax agencies, go to the U.S. Department of Labor's website at [oui.doleta.gov/unemploy/agencies.asp](https://oui.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.

## When and Where To File

### Schedule H

If you file Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041 for 2021, remember to attach Schedule H to it. Mail your return, by April 18, 2022, to the address shown in your tax return instructions.

**Exceptions.** If you get an extension of time to file your return, file your return with Schedule H by the extended due date. If you're a fiscal year filer, file your return and Schedule H by the due date of your fiscal year return, including extensions.



*If you're a calendar year taxpayer and have no household employees for 2021, you don't have to file Schedule H for 2021.*

If you have household employees for 2021, but you're not required to file a 2021 tax return (for example, because your income is below the amount that requires you to file), you must file Schedule H by itself by April 18, 2022. Complete Schedule H and put it in an envelope with your check or money order. Don't send cash. See the list of [filing addresses](#) later in these instructions. Mail your completed Schedule H and payment to the address listed for the place where you live. Make your check or money order payable to "United States Treasury" for the total household employment taxes due. Enter your name, address, SSN, daytime phone number, and "2021 Schedule H" on your check or money order. Household employers that are tax exempt and don't have to file a tax return (for example, churches that pay a household worker to take care of a minister's home) may also file Schedule H by itself.

## Form W-2 and Form W-3

You're encouraged to file your Forms W-2 and W-3 electronically. Go to the SSA's Employer W-2 Filing Instructions & Information website at [SSA.gov/employer](https://ssa.gov/employer) to learn about electronic filing. If filing electronically via the SSA's Form W-2 Online service, the SSA generates Form W-3 automatically based on your Form(s) W-2.

By January 31, 2022, send Copy A of all Forms W-2 with Form W-3 to the SSA and give Copies B, C, and 2 of Form W-2 to each employee. For paper forms, you will meet this requirement if the form is properly addressed, mailed, and post-marked no later than January 31, 2022.



*If you file Forms W-2 and W-3 electronically, don't mail the paper Forms W-2 and W-3 to the SSA.*

If filing on paper, mail Copy A of all Forms W-2 with Form W-3 to:

Social Security Administration  
Direct Operations Center  
Wilkes-Barre, PA 18769-0001

If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use an IRS-approved private delivery service (PDS), add "Attn: W-2 Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997." Go to [IRS.gov/PDS](https://irs.gov/PDS) for the current list of IRS-approved PDSs.



*Check with your state, city, or local tax department to find out if you must file Copy 1 of Form W-2.*

**Penalties.** You may have to pay a penalty if you don't give Forms W-2 to your employees or file Copy A of the forms with the SSA by the due dates. You may also have to pay a penalty if you don't show your employee's SSN on Form W-2 or don't provide correct information on the form.

# How To Fill In Schedule H, Form W-2, and Form W-3

## Schedule H



*If you were notified that your household employee received payments from a state disability plan, see [State Disability Payments](#), later.*

**Social security number (SSN).** Enter your SSN. Form 1041 filers, don't enter a number in this space. But be sure to enter your EIN in the space provided.

**Employer identification number (EIN).** An EIN is a nine-digit number assigned by the IRS. The digits are arranged as follows: 00-0000000. Enter your EIN in the space provided. If you don't have an EIN, see [Do You Have an Employer Identification Number \(EIN\)](#), earlier. If you applied for an EIN but haven't received it, enter "Applied For" and the date you applied. Don't use your SSN as an EIN.

**Line A.** To figure the total cash wages you paid in 2021 to each household employee, don't include amounts paid to any of the following individuals.

- Your spouse.
- Your child who was under age 21.
- Your parent. (See [Exception for parents](#) below.)
- Your employee who was under age 18 at any time during 2021. If the employee wasn't a student, see [Exception for employees under age 18](#) below.

**Exception for parents.** Include the cash wages you paid your parent for work in or around your home if both (1) and (2) below apply.

1. Your child (including an adopted child or stepchild) who lived with you was under age 18 or had a physical or mental condition that required the personal care of an adult for at least 4 continuous weeks during the calendar quarter in which services were performed. A calendar quarter is January through March, April through June, July through September, or October through December.

2. You were divorced and not remarried, a widow or widower, or married to and living with a person whose physical or mental condition prevented him or her from caring for the child for at least 4 continuous weeks during the calendar quarter in which services were performed.

**Exception for employees under age 18.** Include the cash wages you paid to a person who was under age 18 and not a student if providing household services was his or her principal occupation.

**Cash wages.** Cash wages include wages paid by check, money order, etc. Cash wages don't include the value of food, lodging, clothing, transit passes, or other noncash items you give a household employee. However, cash you give your employee in place of these items is included in cash wages.

Noncash wages paid to household employees aren't subject to social security taxes or Medicare taxes; however, they are subject to federal income tax unless a specific exclusion applies. Report the value of taxable noncash wages in box 1 of

Form W-2 together with cash wages. Don't show noncash wages in box 3 or in box 5 of Form W-2. See section 5 of Pub. 15 for more information on cash and noncash wages, and Pub. 15-B for more information on fringe benefits.

**Transportation (commuting) benefits.** If you reimburse your employee for qualified parking, transportation in a commuter highway vehicle, or transit passes, you may be able to exclude the cash reimbursement amounts from counting as cash wages subject to social security and Medicare taxes. Qualified parking is parking at or near your home or at or near a location from which your employee commutes to your home. It doesn't include parking at or near your employee's home. For 2021, you can reimburse your employee up to \$270 per month for qualified parking and \$270 per month for combined commuter highway vehicle transportation and transit passes. See *Transportation (Commuting) Benefits* in Pub. 15-B for more information. Any cash reimbursement over these amounts is included as wages.

## Part I. Social Security, Medicare, and Federal Income Taxes

Social security and Medicare taxes fund retirement, survivor, disability, and health benefits for workers and their families. You and your employees generally pay these taxes in equal amounts.

You're 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.

For 2021, the rate of social security tax on taxable wages, except for qualified sick and qualified family leave wages for leave taken before April 1, 2021, is 6.2% (0.062) each for the employer and employee or 12.4% (0.124) for both. Qualified sick and family leave wages for leave taken before April 1, 2021, aren't subject to the employer share of social security tax; therefore, the tax rate on those wages is 6.2% (0.062). The limit on wages subject to social security tax is \$142,800.

The Medicare tax rate is 1.45% (0.0145) each for the employee and employer, unchanged from 2020. There is no limit on wages subject to the Medicare tax. If you didn't deduct the employee's share from his or her wages, you must pay the employee's share of tax and your share of tax, a total of 12.4% (0.124) for social security tax and 2.9% (0.029) for Medicare tax. See *Form W-2 and Form W-3*, later, for more information.

In addition to withholding Medicare tax at 1.45% (0.0145), you must withhold a 0.9% (0.009) Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year. You're 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, go to [IRS.gov/ADMT](https://www.irs.gov/ADMT).

**\$2,300 test.** If you pay a household employee \$2,300 or more in cash wages during 2021, you must report and pay social security and Medicare taxes on all the wages, including the first \$2,300 paid to that employee. The test applies to cash wages paid in 2021 regardless of when the wages were earned. See Pub. 926 for more information.

**Line 1a.** Enter on line 1a the total of cash wages (see *Cash wages*, earlier) paid in 2021 to each household employee who meets the **\$2,300 test**, explained earlier.



*If you paid any household employee cash wages of more than \$142,800 in 2021, include on line 1a only the first \$142,800 of that employee's cash wages.*

**Line 1b.** Enter the qualified sick and family wages for leave taken before April 1, 2021, included on line 1a. For more information on qualified sick and family wages for leave taken before April 1, 2021, see the instructions for [line 8g](#) and [line 8j](#), later.

**Line 2a.** Multiply the amount on line 1a by 12.4% (0.124) and enter the result on line 2a.

**Line 2b.** Multiply the amount on line 1b by 6.2% (0.062) and enter the result on line 2b.

**Line 2c.** Enter the total social security tax. Subtract line 2b from line 2a.

**Line 3.** Enter on line 3 the total of cash wages (see *Cash wages*, earlier) paid in 2021 to each employee who meets the **\$2,300 test**, explained earlier. There is no limit on wages subject to the Medicare tax.

**Line 4.** Multiply the amount on line 3 by 2.9% (0.029) and enter the result on line 4.

**Line 5.** Enter on line 5 the total cash wages (see *Cash wages*, earlier) paid to each employee in 2021 that exceeded \$200,000.

**Line 6.** Multiply the amount on line 5 by 0.9% (0.009) and enter the result on line 6.

**Line 7.** Enter on line 7 any federal income tax you withheld from the wages you paid to your household employees in 2021. See Pub. 926 and Pub. 15 for information on withholding federal income taxes.

**Line 8a.** Add lines 2c, 4, 6, and 7 and enter the result on line 8a.

### Lines 8b Through 8f

If you aren't claiming a credit for qualified sick or family leave wages, enter the amount from line 8a on line 8d and skip to line 9.

The same wages can't be both qualified sick leave wages and qualified family leave wages. With regard to leave taken before April 1, qualified leave wages can't be taken into account for purposes of the credit under section 45S. With regard to leave taken after March 31, wages taken into account for purposes of the credits under section 45A, 45P, 45S, 51, or 3134 can't be qualified leave wages.

**EPSLA.** Employers with fewer than 500 employees and, for leave taken after March 31, 2021, and before October 1, 2021,

certain governmental employers without regard to number of employees (except for the federal government and its agencies and instrumentalities unless described in section 501(c)(1)) are entitled to a credit if they provide paid sick leave to employees that otherwise meets the requirements of the EPSLA. Under the EPSLA, as amended for purposes of the ARP, wages are qualified sick leave wages if paid to employees that are unable to work after March 31, 2021, and before October 1, 2021, because the employee:

1. Is subject to a federal, state, or local quarantine or isolation order related to COVID-19;
2. Has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
3. Is experiencing symptoms of COVID-19 and seeking a medical diagnosis; or, for leave taken after March 31, 2021, is seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19 (and the employee has been exposed to COVID-19 or the employee's employer has requested such test or diagnosis), or the employee is obtaining immunizations related to COVID-19 or recovering from an injury, disability, illness, or condition related to such immunization;
4. Is caring for an individual subject to an order described in (1) or who has been advised as described in (2);
5. Is caring for a son or daughter because the school or place of care for that child has been closed, or the childcare provider for that child is unavailable, due to COVID-19 precautions; or
6. Is experiencing any other substantially similar condition specified by the U.S. Department of Health and Human Services, including to accompany an individual to obtain immunization related to COVID-19, or to care for an individual who is recovering from any injury, disability, illness, or condition related to the immunization.

**Son or daughter.** A son or daughter must generally have been under 18 years of age or incapable of self-care because of a mental or physical disability. A son or daughter includes a biological child, adopted child, stepchild, foster child, legal ward, or child for whom the employee assumes parental status and carries out the obligations of a parent.

**Limits on qualified sick leave wages.** The EPSLA, as amended for purposes of the ARP, provides different limitations for different circumstances under which qualified sick leave wages are paid. For paid sick leave qualifying under (1), (2), or (3) earlier, the amount of qualified sick leave wages is determined at the employee's regular rate of pay, but the wages may not exceed \$511 for any day (or portion of a day) for which the individual is paid sick leave. For paid sick leave qualifying under (4), (5), or (6) earlier, the amount of qualified sick leave wages is determined at two-thirds the employee's regular rate of pay, but the wages may not exceed \$200 for any day (or portion of a day) for which the individual is paid sick leave. The EPSLA also limits each individual to a maximum of up to 80 hours of paid sick leave in total for leave taken after March 31, 2020, and before April 1, 2021. The ARP resets this limit at 80 hours of paid sick leave for leave taken after March 31, 2021. Therefore, for leave taken after March 31, 2020, and before April 1, 2021, the maximum amount of paid sick leave

wages can't exceed \$5,110 for an employee for leave under (1), (2), or (3), and it can't exceed \$2,000 for an employee for leave under (4), (5), or (6). These maximum amounts also reset and apply to leave taken after March 31, 2021.

For more information about qualified sick and family leave wages, go to [IRS.gov/PLC](https://www.irs.gov/PLC).

**Expanded FMLA.** Employers with fewer than 500 employees and, for leave taken after March 31, 2021, certain governmental employers without regard to number of employees (except for the federal government and its agencies and instrumentalities unless described in section 501(c)(1)) are entitled to a credit under the FFCRA, as amended for purposes of the ARP, if they provide paid family leave to employees that otherwise meets the requirements of the Expanded FMLA. For leave taken before April 1, 2021, wages are qualified family leave wages if paid to an employee who has been employed for at least 30 calendar days when an employee is unable to work due to the need to care for a son or daughter under 18 years of age or incapable of self-care because of a mental or physical disability because the school or place of care for that child has been closed, or the childcare provider for that child is unavailable, due to a public health emergency. See *Son or daughter*, earlier, for more information. For leave taken after March 31, 2021, the leave can be granted for any other reason provided by the EPSLA, as amended for purposes of the ARP.

For leave taken before April 1, 2021, the first 10 days for which an employee takes leave may be unpaid. During this period, employees may use other forms of paid leave, such as qualified sick leave, accrued sick leave, annual leave, or other paid time off. After an employee takes leave for 10 days, the employer provides the employee paid leave (that is, qualified family leave wages) for up to 10 weeks. For leave taken after March 31, 2021, the 10-day rule discussed above doesn't apply and the paid leave can be provided for up to 12 weeks.

**Rate of pay and limit on wages.** The rate of pay must be at least two-thirds of the employee's regular rate of pay (as determined under the Fair Labor Standards Act of 1938), multiplied by the number of hours the employee would have otherwise been scheduled to work. For leave taken after March 31, 2020, and before April 1, 2021, the qualified family leave wages can't exceed \$200 per day or \$10,000 in the aggregate per employee. For leave taken after March 31, 2021, the limit resets and the total qualified leave wages can't exceed \$200 per day or \$12,000 in the aggregate per employee.

For more information about qualified sick and family leave wages, go to [IRS.gov/PLC](https://www.irs.gov/PLC).

**TIP** *If you paid qualified sick or family leave wages for leave taken before April 1, complete lines 8g through 8i before completing Worksheet 3. If you paid qualified sick or family leave wages for leave taken after March 31, complete lines 8k through 8n before completing Worksheet 4.*

**Line 8b.** Enter the nonrefundable portion of the credit for qualified sick and family leave wages for leave taken before April 1, 2021, from [Worksheet 3](#), Step 2, line 2j.

Businesses, tax-exempt organizations with fewer than 500 employees, and Schedule H filers that provide paid sick leave under the [EPSLA](#) and/or provide paid family leave under the

[Expanded FMLA](#) are eligible to claim the credit for qualified sick and family leave wages for leave taken before April 1, 2021. For purposes of this credit, qualified sick leave wages and qualified family leave wages are wages for social security and Medicare tax purposes, determined without regard to the exclusions from the definition of employment under sections 3121(b)(1)–(22), that an employer pays that otherwise meet the requirements of the EPSLA or Expanded FMLA. The credit for qualified sick and family leave wages consists of the qualified sick leave wages, the qualified family leave wages, the qualified health plan expenses allocable to those wages, and the employer share of Medicare tax allocable to those wages. The nonrefundable portion of the credit is limited to the employer share of social security tax.

**TIP** *You must include the full amount (both the nonrefundable and refundable portions) of the credit for qualified sick and family leave wages in your gross income for the tax year that includes the last day of any calendar quarter in which a credit is allowed. See the instructions for the form you file.*

**Line 8c.** Enter the nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021, from [Worksheet 4](#), Step 2, line 2l.

Businesses, tax-exempt organizations with fewer than 500 employees, and Schedule H filers that provide paid sick leave under the [EPSLA](#), as amended for purposes of the ARP, and/or provide paid family leave under the [Expanded FMLA](#), as amended for purposes of the ARP, are eligible to claim the credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021. The nonrefundable portion of the credit is limited to the employer share of Medicare tax.

For purposes of this credit, qualified sick leave wages and qualified family leave wages are wages for social security and Medicare tax purposes, determined without regard to the exclusions from the definition of employment under sections 3121(b)(1)–(22), that an employer pays that otherwise meet the requirements of the EPSLA or Expanded FMLA, as enacted under the FFCRA and amended for purposes of the ARP.

The credit for qualified sick and family leave wages consists of the qualified sick leave wages and/or qualified family leave wages; qualified health plan expenses allocable to qualified sick and family leave wages; collectively bargained defined benefit pension plan contributions, subject to the qualified leave wage limitations, allocable to the qualified sick and family leave wages; collectively bargained apprenticeship program contributions, subject to the qualified leave wage limitations, allocable to the qualified sick and family leave wages; and employer share of social security and Medicare tax allocable to the qualified sick and family leave wages. For more information on the collectively bargained amounts discussed above, see sections 3131 and 3132.

**Line 8d.** Enter the total social security, Medicare, and federal income taxes after the nonrefundable credit. Add lines 8b and 8c and then subtract that total from line 8a.

**Line 8e.** Enter the refundable portion of qualified sick and family leave wages for leave taken before April 1, 2021, from [Worksheet 3](#), Step 2, line 2k.

Businesses, tax-exempt organizations with fewer than 500 employees, and Schedule H filers that provide paid sick leave under the [EPSLA](#) and/or provide paid family leave under the [Expanded FMLA](#) are eligible to claim the credit for qualified sick and family leave wages for leave taken before April 1, 2021. The refundable portion of the credit is allowed after the employer share of social security tax is reduced to zero by nonrefundable credits.

**Line 8f.** Enter the refundable portion of the credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021, from [Worksheet 4](#), Step 2, line 2m.

Businesses, tax-exempt organizations with fewer than 500 employees, and Schedule H filers are entitled to a credit if they provide paid sick leave to employees that otherwise meets the requirements of the [EPSLA](#), as amended for purposes of the ARP, and/or provide paid family leave to employees that otherwise meets the requirements under the [Expanded FMLA](#), as amended for purposes of the ARP, for leave taken after March 31, 2021, and before October 1, 2021. The refundable portion of the credit is allowed after the employer share of Medicare tax is reduced to zero by nonrefundable credits that are applied against the employer share of Medicare tax.

## Lines 8g Through 8n

**Qualified health plan expenses allocable to qualified sick and family leave wages.** The credit for qualified sick leave wages and qualified family leave wages is increased to cover the qualified health plan expenses that are properly allocable to the qualified leave wages for which the credit is allowed. These qualified health plan expenses are amounts paid or incurred by the employer to provide and maintain a group health plan but only to the extent such amounts are excluded from the employees' income as coverage under an accident or health plan. The amount of qualified health plan expenses generally includes both the portion of the cost paid by the employer and the portion of the cost paid by the employee with pre-tax salary reduction contributions. However, qualified health plan expenses don't include amounts that the employee paid for with after-tax contributions. For more information, go to [IRS.gov/PLC](#).

**TIP** *The amounts entered on lines 8g through 8n are amounts that you use on [Worksheet 3](#) and [Worksheet 4](#) at the end of these instructions to figure certain credits. If you're claiming these credits, you must enter the applicable amounts.*

**Line 8g.** Enter the qualified taxable sick leave wages you paid to your employees for leave taken before April 1, 2021. Qualified sick leave wages for leave taken before April 1, 2021, aren't subject to the employer share of social security tax; therefore, the tax rate on these wages is 6.2% (0.062). Stop paying social security tax on and entering an employee's wages on line 1a when the employee's taxable wages, including wages reported on line 1b, qualified sick leave wages, and qualified family leave wages, reach \$142,800 for the year. See the instructions for [line 3](#), earlier, for reporting Medicare tax on

qualified sick leave wages, including the portion above the social security wage base. This amount is also entered on [Worksheet 3](#), Step 2, line 2a.

**Line 8h.** Enter the [qualified health plan expenses](#) allocable to qualified sick leave wages for leave taken before April 1, 2021. This amount is also entered on [Worksheet 3](#), Step 2, line 2b.

**Line 8i.** Enter the qualified taxable family leave wages you paid to your employees for leave taken before April 1, 2021. Qualified family leave wages for leave taken before April 1, 2021, aren't subject to the employer share of social security tax; therefore, the tax rate on these wages is 6.2% (0.062). Stop paying social security tax on and entering an employee's wages on line 1a when the employee's taxable wages, including wages reported on line 1b, qualified sick leave wages, and qualified family leave wages, reach \$142,800 for the year. See the instructions for [line 3](#), earlier, for reporting Medicare tax on qualified family leave wages, including the portion above the social security wage base. This amount is also entered on [Worksheet 3](#), Step 2, line 2e.

**Line 8j.** Enter the [qualified health plan expenses](#) allocable to qualified family leave wages for leave taken before April 1, 2021. This amount is also entered on [Worksheet 3](#), Step 2, line 2f.

**Line 8k.** Enter the qualified sick leave wages you paid to your employees for leave taken after March 31, 2021, and before October 1, 2021, including any qualified sick leave wages that were above the social security wage base. See the instructions for [line 8c](#), earlier, for more information about qualified sick leave wages for leave taken after March 31, 2021. This amount is also entered on [Worksheet 4](#), Step 2, line 2a.

**Line 8l.** Enter the [qualified health plan expenses](#) allocable to qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021. This amount is also entered on [Worksheet 4](#), Step 2, line 2b.

**Line 8m.** Enter the qualified family leave wages you paid to your employees for leave taken after March 31, 2021, and before October 1, 2021, including any qualified family leave wages that were above the social security wage base. See the instructions for [line 8c](#), earlier, for more information about qualified family leave wages for leave taken after March 31, 2021. This amount is also entered on [Worksheet 4](#), Step 2, line 2f.

**Line 8n.** Enter the [qualified health plan expenses](#) allocable to qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021. This amount is also entered on [Worksheet 4](#), Step 2, line 2g.

**Line 9.** Review the cash wages you paid to all your household employees for each calendar quarter of 2020 and 2021.

If the total for any quarter in 2020 or 2021 is not \$1,000 or more, check "No," stop here, and 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 from line 8f on Schedule 3 (Form 1040), line 13h. If you don't file Form 1040, complete Schedule H, Part IV, and follow the instructions under [When and Where To File](#), earlier.

If the total for any quarter in 2020 or 2021 is \$1,000 or more, check "Yes" and complete Schedule H, Part II.

## Part II. Federal Unemployment (FUTA) Tax

FUTA tax, with state unemployment systems, provides for payments of unemployment compensation to workers who have lost their jobs. Most employers pay both a federal and state unemployment tax.

The FUTA tax rate is 6.0% (0.060). But see [Credit for contributions paid to state](#) next. Don't collect or deduct the FUTA tax from your employee's wages. You must pay it from your own funds.

**Credit for contributions paid to state.** You may be able to take a credit of up to 5.4% (0.054) against the FUTA tax, resulting in a net FUTA tax rate of 0.6% (0.006). But to do so, you must pay all the required contributions for 2021 to your state unemployment fund by April 18, 2022. Fiscal year filers must pay all required contributions for 2021 by the due date of their federal income tax returns (not including extensions).

State unemployment taxes are sometimes called contributions. Contributions are payments that a state requires you, as an employer, to make to its unemployment fund for the payment of unemployment benefits. However, contributions don't include:

- Any payments deducted or deductible from your employees' pay;
- Penalties, interest, or special administrative taxes; or
- Voluntary contributions you paid to get a lower state experience rate.

If you paid contributions to any credit reduction state, see the instructions for [line 23](#), later.

**Lines 10 through 12.** Answer the questions on lines 10 through 12 to see if you should complete Section A or Section B of Part II.

**Fiscal year filers.** If you paid all state unemployment contributions for 2021 by the due date of your return (not including extensions), check the "Yes" box on line 11. Check the "No" box if you didn't pay all of your state contributions by the due date of your return.

### Section A

**Line 13.** Enter the two-letter abbreviation of the name of the state (or the District of Columbia, Puerto Rico, or the U.S. Virgin Islands) to which you paid unemployment contributions. For a list of states and their postal abbreviations, see [State Names and Postal Abbreviations](#), later.

**Line 14.** Enter the total of [contributions](#) (defined earlier) you paid to your state unemployment fund for 2021. If you didn't have to make contributions because your state gave you a 0% experience rate, enter "0% rate" on line 14.

**Line 15.** Enter the total of cash wages (see [Cash wages](#), earlier) you paid in 2021 to each household employee, including employees paid less than \$1,000. However, don't include cash wages paid in 2021 to any of the following individuals.

- Your spouse.
- Your child who was under age 21.
- Your parent.

If you paid any household employee more than \$7,000 in 2021, include on line 15 only the first \$7,000 of that employee's cash wages.

**Line 16.** Multiply the wages on line 15 by 0.6% (0.006). Enter the result on line 16.

## Section B



Complete lines 17 through 24 **only** if you checked a "No" box on line 10, 11, or 12.

**Credit for 2021.** The credit you can take for any state unemployment fund contributions for 2021 that you pay after April 18, 2022, is limited to 90% (0.90) of the credit that would have been allowable if the contributions were paid on or before April 18, 2022.

**Line 17.** Complete all columns that apply. If you don't, you won't get a credit. If you need more space, attach a statement using the same format as line 17. Your state will provide the experience rate. If you don't know your rate, contact your state unemployment tax agency.

You must complete columns (a), (b), and (h), even if you weren't given an experience rate. If you were given an experience rate of 5.4% (0.054) or higher, you must also complete columns (c) and (d). If you were given a rate of less than 5.4% (0.054), you must complete all columns.

If you were given a rate for only part of the year, or the rate changed during the year, you must complete a separate line for each rate period.

**Column (b).** Enter the taxable wages on which you must pay taxes to the unemployment fund of the state shown in column (a). If your experience rate is 0%, enter the amount of wages you would have had to pay taxes on if that rate hadn't been granted.

**Column (h).** Enter the total contributions (defined earlier) you paid to the state unemployment fund for 2021 by April 18, 2022. Fiscal year filers, enter the total contributions you paid to the state unemployment fund for 2021 by the due date of your return (not including extensions). If you're claiming excess credits as payments of state unemployment contributions, attach a copy of the letter from your state.

**Line 18.** Add the amounts in columns (g) and (h) separately and enter the totals in the spaces provided.

**Line 19.** Add the amounts shown in columns (g) and (h) of line 18 and enter the total on line 19.

**Line 20.** Enter the total cash wages subject to FUTA tax. See the [line 15](#) instructions for details.

**Line 21.** Multiply the wages on line 20 by 6.0% (0.060). Enter the result on line 21.

**Line 22.** Multiply the wages on line 20 by 5.4% (0.054). Enter the result on line 22.

**Line 23.** Enter the smaller of line 19 or 22. However, if you paid state unemployment contributions late or you're in a credit reduction state, don't enter the smaller of line 19 or 22, as discussed next. You paid state unemployment contributions late if you paid any state contributions after the due date for filing

Form 1040 or 1040-SR (not including extensions). You're in a credit reduction state if you're a household employer in a state which has an amount greater than zero in the "Reduction Rate" column of [Worksheet 2](#).



If you paid state unemployment contributions late, use [Worksheet 1](#) to figure the amount to enter on line 23.

If you're in a credit reduction state, use [Worksheet 2](#) to figure the amount to enter on line 23. If you paid state contributions late and you're also in a credit reduction state, complete [Worksheet 1](#) before completing [Worksheet 2](#). If you didn't pay any state unemployment contributions late and you're not in a credit reduction state, you don't need to complete [Worksheet 1](#) or [Worksheet 2](#).

## Part III. Total Household Employment Taxes

**Line 25.** Enter the amount from line 8d. If there is no entry on line 8d, enter -0-.

**Line 26.** Add the amounts on lines 16 and 25. If you were required to complete Section B of Part II, add the amounts on lines 24 and 25 and enter the total on line 26.

**Line 27.** Follow the instructions in the chart.

IF you file Form. . .	Enter the amount from Schedule H, line 8d, or, if applicable, line 26 on...	Enter the amount, if any, from Schedule H, line 8e, on...	Enter the amount, if any, from Schedule H, line 8f, on...
1040 or 1040-SR	Schedule 2 (Form 1040), line 9.	Schedule 3 (Form 1040), line 13b.	Schedule 3 (Form 1040), line 13h.
1040-NR	Schedule 2 (Form 1040), line 9.	Schedule 3 (Form 1040), line 13b.	Schedule 3 (Form 1040), line 13h.
1040-SS	Form 1040-SS, Part I, line 4.	See the instructions for line 11a in the Instructions for Form 1040-SS.	See the instructions for line 11b in the Instructions for Form 1040-SS.
1041	Form 1041, Schedule G, Part I, line 7.	Form 1041, Schedule G, Part II, line 17.	Form 1041, Schedule G, Part II, line 18.

If you don't file any of the above forms, complete Schedule H, Part IV, and follow the instructions under [When and Where To File](#), earlier.

## Paid Preparers

**Paid Preparer Use Only.** You must complete this part if you were paid to prepare Schedule H, and aren't an employee of the filing entity, and aren't attaching Schedule H to Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041. You **must** sign in the space provided and give the filer a copy of Schedule H in addition to the copy to be filed with the IRS.

## Form W-2 and Form W-3

If you file one or more Forms W-2, you must also file Form W-3. We encourage you to file electronically. If filing electron-

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) **after** the Form 1040 or 1040-SR due date ..... \_\_\_\_\_

5. Enter the smaller of line 3 or line 4 ..... \_\_\_\_\_

6. Multiply line 5 by 90% (0.90) ..... \_\_\_\_\_

7. Add lines 2 and 6 ..... \_\_\_\_\_

8. Enter the **smaller** of the amount on line 1 or line 7 ..... \_\_\_\_\_

9. Are you in a credit reduction state?  
 **Yes.** Enter the amount from line 8 above, on [Worksheet 2](#), line 1. Complete that Worksheet 2 to figure the amount to enter on Schedule H, line 23.  
 **No.** Enter the amount from line 8 on Schedule H, line 23.

**State Names and Postal Abbreviations**

State	Postal Abbreviation	State	Postal Abbreviation	State	Postal Abbreviation	State	Postal Abbreviation
Alabama	AL	Indiana	IN	Nevada	NV	Tennessee	TN
Alaska	AK	Iowa	IA	New Hampshire	NH	Texas	TX
Arizona	AZ	Kansas	KS	New Jersey	NJ	Utah	UT
Arkansas	AR	Kentucky	KY	New Mexico	NM	Vermont	VT
California	CA	Louisiana	LA	New York	NY	Virginia	VA
Colorado	CO	Maine	ME	North Carolina	NC	Washington	WA
Connecticut	CT	Maryland	MD	North Dakota	ND	West Virginia	WV
Delaware	DE	Massachusetts	MA	Ohio	OH	Wisconsin	WI
District of Columbia	DC	Michigan	MI	Oklahoma	OK	Wyoming	WY
Florida	FL	Minnesota	MN	Oregon	OR	Puerto Rico	PR
Georgia	GA	Mississippi	MS	Pennsylvania	PA	U.S. Virgin Islands	VI
Hawaii	HI	Missouri	MO	Rhode Island	RI		
Idaho	ID	Montana	MT	South Carolina	SC		
Illinois	IL	Nebraska	NE	South Dakota	SD		

ically via the SSA's Form W-2 Online service, the SSA will generate Form W-3 data from the electronic submission.

You must report both cash and noncash wages in box 1, as well as tips and other compensation. The completed [Forms W-2 and W-3](#) in the example (later in these instructions) show how the entries are made. For detailed information on preparing these forms, see the General Instructions for Forms W-2 and W-3.

**Employee's portion of taxes paid by employer.** If you paid all of your employee's share of social security and Medicare taxes, without deducting the amounts from the employee's pay, the employee's wages are increased by the amount of that tax for income tax withholding purposes. However, the tax you paid isn't counted as social security and Medicare wages and

isn't included in boxes 3 and 5 of Form W-2. Also, don't count the tax as wages for FUTA tax purposes. Follow steps 1 through 3 below. (See the [example](#) later in these instructions.)

1. Enter the amounts you paid on your employee's behalf in boxes 4 and 6 (don't include your share of these taxes).

2. Add the amounts in boxes 3, 4, and 6. (However, if box 5 is greater than box 3, then add the amounts in boxes 4, 5, and 6.)

3. Include the total in box 1. Also include in box 1 any taxable noncash wages which aren't reported in boxes 3 and 5.



On Form W-3, put an "X" in the "Hshld. emp." box located in box b, Kind of Payer.

**Worksheet 2. Worksheet 2 for Household Employers in a Credit Reduction State**

Keep for Your Records 

<b>1.</b> Enter the <b>smaller</b> of the amount from Schedule H, line 19 or line 22. (However, if you completed <a href="#">Worksheet 1</a> , enter the amount from line 8 of that Worksheet 1.) .....	1.	
<b>2.</b> Enter the total taxable FUTA wages from Schedule H, line 20 .....	2.	

**3.** Place an "X" in the box of **EVERY** state in which you had to pay state unemployment tax this year. If all of the states you check have a credit reduction rate of zero, you don't have to complete this Worksheet 2. For each state with a credit reduction rate greater than zero, enter the FUTA taxable wages, multiply by the reduction rate, and then enter the credit reduction amount. Don't enter your state unemployment wages in the *FUTA Taxable Wages* box. Also don't include in the *FUTA Taxable Wages* box wages that were excluded from state unemployment tax. If any states don't apply to you, leave them blank.

Postal Abbreviation	FUTA Taxable Wages	Reduction Rate	Credit Reduction	Postal Abbreviation	FUTA Taxable Wages	Reduction Rate	Credit Reduction
AK		x 0.000		NC		x 0.000	
AL		x 0.000		ND		x 0.000	
AR		x 0.000		NE		x 0.000	
AZ		x 0.000		NH		x 0.000	
CA		x 0.000		NJ		x 0.000	
CO		x 0.000		NM		x 0.000	
CT		x 0.000		NV		x 0.000	
DC		x 0.000		NY		x 0.000	
DE		x 0.000		OH		x 0.000	
FL		x 0.000		OK		x 0.000	
GA		x 0.000		OR		x 0.000	
HI		x 0.000		PA		x 0.000	
IA		x 0.000		RI		x 0.000	
ID		x 0.000		SC		x 0.000	
IL		x 0.000		SD		x 0.000	
IN		x 0.000		TN		x 0.000	
KS		x 0.000		TX		x 0.000	
KY		x 0.000		UT		x 0.000	
LA		x 0.000		VA		x 0.000	
MA		x 0.000		VT		x 0.000	
MD		x 0.000		WA		x 0.000	
ME		x 0.000		WI		x 0.000	
MI		x 0.000		WV		x 0.000	
MN		x 0.000		WY		x 0.000	
MO		x 0.000		PR		x 0.000	
MS		x 0.000		VI		x 0.033	
MT		x 0.000					

<b>4. Total Credit Reduction.</b> Add all amounts shown in the <i>Credit Reduction</i> boxes. Enter the total here .....	4.	
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<b>5.</b> Subtract line 4 of this Worksheet 2 from line 1 of this Worksheet 2 and enter the result here <b>and</b> on Schedule H, line 23. If zero or less, enter -0- .....	5.	
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**Worksheet 3. Credit for Qualified Sick and Family Leave Wages for Leave Taken Before April 1, 2021**

**Determine how you will complete this worksheet.**

If you paid qualified sick leave wages and/or qualified family leave wages for leave taken before April 1, 2021, complete Step 1 and Step 2. **Caution:** Use Worksheet 4 to figure the credit for qualified sick and family leave wages for leave taken after March 31, 2021.

<b>Step 1. Determine the employer share of social security tax this year</b>			
1a	Enter the amount of social security tax from Schedule H (Form 1040), Part I, line 2a	1a	_____
1b	Multiply line 1a by 50% (0.50)	1b	_____
1c	Enter the amount of social security tax from Schedule H (Form 1040), Part I, line 2b	1c	_____
1d	<b>Employer share of social security tax.</b> Subtract line 1c from line 1b	1d	_____
<b>Step 2. Figure the sick and family leave credit</b>			
2a	Qualified sick leave wages reported on Schedule H (Form 1040), Part I, line 8g	2a	_____
2a(i)	Qualified sick leave wages included on Schedule H (Form 1040), Part I, line 8g, but not included on Schedule H (Form 1040), Part I, line 1a, because the wages reported on that line were limited by the social security wage base	2a(i)	_____
2a(ii)	Total qualified sick leave wages. Add lines 2a and 2a(i)	2a(ii)	_____
2a(iii)	Qualified sick leave wages excluded from the definition of employment under sections 3121(b)(1)–(22)	2a(iii)	_____
2b	Qualified health plan expenses allocable to qualified sick leave wages reported on Schedule H (Form 1040), Part I, line 8h	2b	_____
2c	Employer share of Medicare tax on qualified sick leave wages. Multiply line 2a(ii) by 1.45% (0.0145)	2c	_____
2d	<b>Credit for qualified sick leave wages.</b> Add lines 2a, 2a(ii), 2a(iii), 2b, and 2c	2d	_____
2e	Qualified family leave wages reported on Schedule H (Form 1040), Part I, line 8i	2e	_____
2e(i)	Qualified family leave wages included on Schedule H (Form 1040), Part I, line 8i, but not included on Schedule H (Form 1040), Part I, line 3, because the wages reported on that line were limited by the social security wage base	2e(i)	_____
2e(ii)	Total qualified family leave wages. Add lines 2e and 2e(i)	2e(ii)	_____
2e(iii)	Qualified family leave wages excluded from the definition of employment under sections 3121(b)(1)–(22)	2e(iii)	_____
2f	Qualified health plan expenses allocable to qualified family leave wages reported on Schedule H (Form 1040), Part I, line 8j	2f	_____
2g	Employer share of Medicare tax on qualified family leave wages. Multiply line 2e(ii) by 1.45% (0.0145)	2g	_____
2h	<b>Credit for qualified family leave wages.</b> Add lines 2e(ii), 2e(iii), 2f, and 2g	2h	_____
2i	<b>Credit for qualified sick and family leave wages.</b> Add lines 2d and 2h	2i	_____
2j	<b>Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021.</b> Enter the smaller of line 1d or line 2i. Enter this amount on Schedule H (Form 1040), Part I, line 8b	2j	_____
2k	<b>Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021.</b> Subtract line 2j from line 2i and enter this amount on Schedule H (Form 1040), Part I, line 8e	2k	_____

**Worksheet 4. Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2021**

**Determine how you will complete this worksheet.**

If you paid qualified sick leave wages and/or qualified family leave wages for leave taken after March 31, 2021, complete Step 1 and Step 2. **Caution:** Use Worksheet 3 to figure the credit for qualified sick and family leave wages for leave taken before April 1, 2021.

**Step 1. Determine the employer share of Medicare tax**

- 1a Enter the amount of Medicare tax from Schedule H (Form 1040), Part I, line 4 . . . . . 1a \_\_\_\_\_
- 1b **Employer share of Medicare tax.** Multiply line 1a by 50% (0.50) . . . . . 1b \_\_\_\_\_

**Step 2. Figure the sick and family leave credit**

- 2a Qualified sick leave wages reported on Schedule H (Form 1040), Part I, line 8k . . . . . 2a \_\_\_\_\_
- 2a(i) Qualified sick leave wages included on Schedule H (Form 1040), Part I, line 8k, that were not included as wages reported on Schedule H (Form 1040), Part I, lines 3 and 4, because the qualified sick leave wages were excluded from the definition of employment under sections 3121(b)(1)–(22) . . . . . 2a(i) \_\_\_\_\_
- 2a(ii) Subtract line 2a(i) from line 2a . . . . . 2a(ii) \_\_\_\_\_
- 2a(iii) Qualified sick leave wages included on Schedule H (Form 1040), Part I, line 8k, that were not included as wages reported on Schedule H (Form 1040), Part I, line 3, because the qualified sick leave wages were limited by the social security wage base . . . . . 2a(iii) \_\_\_\_\_
- 2a(iv) Subtract line 2a(iii) from line 2a(ii) . . . . . 2a(iv) \_\_\_\_\_
- 2b Qualified health plan expenses allocable to qualified sick leave wages reported on Schedule H (Form 1040), Part I, line 8l . . . . . 2b \_\_\_\_\_
- 2b(i) Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021 . . . . . 2b(i) \_\_\_\_\_
- 2c Employer share of social security tax on qualified sick leave wages. Multiply line 2a(iv) by 6.2% (0.062) . . . . . 2c \_\_\_\_\_
- 2d Employer share of Medicare tax on qualified sick leave wages. Multiply line 2a(ii) by 1.45% (0.0145) . . . . . 2d \_\_\_\_\_
- 2e **Credit for qualified sick leave wages.** Add lines 2a, 2b, 2b(i), 2c, and 2d . . . . . 2e \_\_\_\_\_
- 2f Qualified family leave wages reported on Schedule H (Form 1040), Part I, line 8m . . . . . 2f \_\_\_\_\_
- 2f(i) Qualified family leave wages included on Schedule H (Form 1040), Part I, line 8m, that were not included as wages reported on Schedule H (Form 1040), Part I, lines 3 and 4, because the qualified family leave wages were excluded from the definition of employment under sections 3121(b)(1)–(22) . . . . . 2f(i) \_\_\_\_\_
- 2f(ii) Subtract line 2f(i) from line 2f . . . . . 2f(ii) \_\_\_\_\_
- 2f(iii) Qualified family leave wages included on Schedule H (Form 1040), Part I, line 8m, that were not included as wages reported on Schedule H (Form 1040), Part I, line 3, because the qualified family leave wages were limited by the social security wage base . . . . . 2f(iii) \_\_\_\_\_
- 2f(iv) Subtract line 2f(iii) from line 2f(ii) . . . . . 2f(iv) \_\_\_\_\_
- 2g Qualified health plan expenses allocable to qualified family leave wages reported on Schedule H (Form 1040), Part I, line 8n . . . . . 2g \_\_\_\_\_
- 2g(i) Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021 . . . . . 2g(i) \_\_\_\_\_
- 2h Employer share of social security tax on qualified family leave wages. Multiply line 2f(iv) by 6.2% (0.062) . . . . . 2h \_\_\_\_\_
- 2i Employer share of Medicare tax on qualified family leave wages. Multiply line 2f(ii) by 1.45% (0.0145) . . . . . 2i \_\_\_\_\_
- 2j **Credit for qualified family leave wages.** Add lines 2f, 2g, 2g(i), 2h, and 2i . . . . . 2j \_\_\_\_\_
- 2k **Credit for qualified sick and family leave wages.** Add lines 2e and 2j . . . . . 2k \_\_\_\_\_
- 2l **Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021.** Enter the smaller of line 1b or line 2k. Enter this amount on Schedule H (Form 1040), Part I, line 8c . . . . . 2l \_\_\_\_\_
- 2m **Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021.** Subtract line 2l from line 2k and enter this amount on Schedule H (Form 1040), Part I, line 8f . . . . . 2m \_\_\_\_\_

NOVEMBER 29, 2021

For information on filing Forms W-2 and W-3 electronically, go to the SSA's Employer W-2 Filing Instructions & Information website at [SSA.gov/employer](https://www.ssa.gov/employer).

## You Should Also Know

### Estimated Tax Penalty

You may need to increase the federal income tax withheld from your pay, pension, annuity, etc., or make estimated tax payments to avoid an estimated tax penalty based on your household employment taxes shown on Schedule H, line 26. You may increase your federal income tax withheld by giving your employer a new Form W-4, or by giving the payer of your pension a new Form W-4P. Make estimated tax payments by filing Form 1040-ES, Estimated Tax for Individuals. For more information, see Pub. 505.



*Estimated tax payments must be made as the tax liability is incurred by April 15, 2021; June 15, 2021; September 15, 2021; and January 17, 2022. If you file your Form 1040 or 1040-SR by January 31, 2022, and pay the rest of the tax that you owe with the form, you don't need to make the payment due on January 17, 2022.*

**Exception.** You won't be penalized for failure to make estimated tax payments if both (1) and (2) below apply for the year.

1. You won't have federal income tax withheld from wages, pensions, or any other payments you receive.
2. Your income taxes, excluding your household employment taxes, wouldn't be enough to require payment of estimated taxes.

### What Records To Keep

You must keep copies of Schedule H and related Forms W-2, W-3, and W-4 for at least 4 years after the due date for filing Schedule H or the date the taxes were paid, whichever is later. 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 each employee's name, address, and SSN. Each payday, you should record and keep the dates and amounts of:

- Cash and noncash wage payments,
- 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, and
- Any state employment taxes you withhold.

### What Is the Earned Income Credit (EIC)?

The EIC is a refundable tax credit for certain workers.

**Which employees must I notify about the EIC?** You must notify your household employee about the EIC if you agreed to withhold federal income tax from the employee's wages but didn't do so because the income tax withholding tables showed that no tax should be withheld.



*You're encouraged to notify each employee whose wages for 2021 were less than \$51,464 (\$57,414 if married filing jointly) that he or she may be eligible for the EIC for 2021.*

**How and when must I notify my employees?** You must give the employee one of the following items.

- The official IRS Form W-2, which has the required information about the EIC on the back of Copy B.
- 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 official IRS Form W-2.
- Notice 797, Possible Federal Tax Refund Due to the Earned Income Credit (EIC).
- Your written statement with the same wording as Notice 797.

If you're not required to give the employee a Form W-2, you must provide the notification by February 7, 2022.

If the notification isn't given on Form W-2 in a timely manner, you must hand the notice directly to the employee or send it by First-Class Mail to the employee's last known address.

**How do my employees claim the EIC?** Eligible employees claim the EIC on their 2021 tax returns.

### Rules for Business Employers

Don't use Schedule H if you chose to report employment taxes for your household employees along with your other employees on Form 941, Employer's QUARTERLY Federal Tax Return; Form 943, Employer's Annual Federal Tax Return for Agricultural Employees; or Form 944, Employer's ANNUAL Federal Tax Return. If you report this way, be sure to include your household employees' wages on your Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return.

### State Disability Payments

Certain state disability plan payments to household employees are treated as wages subject to social security and Medicare taxes. If your employee received payments from a plan that withheld the employee's share of social security and Medicare taxes, include the payments on lines 1a, 3, and, if applicable, 5 of Schedule H and complete the rest of Part I through line 7. Add lines 2c, 4, 6, and 7. From that total, subtract the amount of these taxes withheld by the state. Enter the result on line 8a. Also, enter "disability" and the amount subtracted on the dotted line next to line 8a. See the notice issued by the state for more details.

### How To Correct Schedule H

If you discover an error on a Schedule H that you previously filed with Form 1040, 1040-SR, 1040-NR, or 1040-SS, file Form 1040-X, Amended U.S. Individual Income Tax Return, and attach a corrected Schedule H. If you discover an error on a Schedule H that you previously filed with Form 1041, file an "Amended" Form 1041 and attach a corrected Schedule H.

If you discover an error on a Schedule H that you filed as a stand-alone return, file another stand-alone Schedule H with the corrected information. In the top margin of your corrected Schedule H, write (in bold letters) "**CORRECTED**" followed by the date you discovered the error.

If you owe tax, pay in full with your Form 1040-X, Form 1041, or stand-alone Schedule H. If you overpaid tax on a previously filed Schedule H, then, depending on whether you adjust or claim a refund, you must certify that you repaid or reimbursed the employee's share of social security and Medicare taxes, or that you have obtained consents from your employees to file a claim for refund for the employee tax. See Pub. 926 for complete instructions.

## How To Get Forms and Publications

To get the IRS forms and publications mentioned in these instructions (including Notice 797), go to [IRS.gov/Forms](https://www.irs.gov/forms).

## Completed Examples of Schedule H, Form W-2, and Form W-3

On February 11, 2021, Susan Green hired Helen Maple to clean her house every Wednesday. Susan didn't have a household employee in 2020 and had no household employees other than Helen during 2021.

Susan paid Helen \$50 every Wednesday for her day's work. Susan decided not to withhold Helen's share of the social security and Medicare taxes from the wages she paid Helen. Instead, she will pay Helen's share of these taxes from her own funds. Susan didn't withhold federal income tax because Helen didn't give her a Form W-4 to request withholding and no withholding is otherwise required.

Helen was employed by Susan for the rest of the year (a total of 46 weeks). The following is some of the information Sus-

an will need to complete Schedule H, Form W-2, and Form W-3.

Helen's total cash wages	\$2,300.00	
		(\$50 x 46 weeks)
Helen's share of the:		
Social security tax	\$142.60	
		(\$2,300 x 6.2% (0.062))
Medicare tax	\$33.35	
		(\$2,300 x 1.45% (0.0145))
Helen's total cash wages each quarter:		
1st quarter	\$350.00	(\$50 x 7 weeks)
2nd quarter	\$650.00	(\$50 x 13 weeks)
3rd quarter	\$650.00	(\$50 x 13 weeks)
4th quarter	\$650.00	(\$50 x 13 weeks)
Amount included in box 1 of Form W-2 and Form W-3:		
Cash wages	\$2,300.00	
Helen's share of social security tax paid by Susan	142.60	
Helen's share of Medicare tax paid by Susan	33.35	
Total	\$2,475.95	

Because Susan paid less than \$1,000 per quarter to household employees during 2020 (no employees) and 2021 (see above), she isn't liable for FUTA tax.



*See Pub. 926 for an example showing how to complete Forms W-2 and W-3 if the employer withheld social security and Medicare taxes from the employee's wages.*

**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

Susan Green

Social security number

001-11-1111

Employer identification number

0011234567

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.

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

<b>1a</b>	Total cash wages subject to social security tax . . . . .	<b>1a</b>	2,300	
<b>1b</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>		285
<b>2b</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>2c</b>	Total social security tax. Subtract line 2b from line 2a . . . . .	<b>2c</b>		285
<b>3</b>	Total cash wages subject to Medicare tax . . . . .	<b>3</b>	2,300	
<b>4</b>	Medicare tax. Multiply line 3 by 2.9% (0.029) . . . . .	<b>4</b>		67
<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>		352
<b>8b</b>	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 . . . . .	<b>8b</b>		
<b>8c</b>	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 . . . . .	<b>8c</b>		
<b>8d</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>8e</b>	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 . . . . .	<b>8e</b>		
<b>8f</b>	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 . . . . .	<b>8f</b>		
<b>8g</b>	Qualified sick leave wages for leave taken before April 1, 2021 . . . . .	<b>8g</b>		
<b>8h</b>	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8g . . . . .	<b>8h</b>		
<b>8i</b>	Qualified family leave wages for leave taken before April 1, 2021 . . . . .	<b>8i</b>		
<b>8j</b>	Qualified health plan expenses allocable to qualified family leave wages reported on line 8i . . . . .	<b>8j</b>		
<b>8k</b>	Qualified sick wages for leave taken after March 31, 2021 . . . . .	<b>8k</b>		
<b>8l</b>	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8k . . . . .	<b>8l</b>		
<b>8m</b>	Qualified family leave wages for leave taken after March 31, 2021 . . . . .	<b>8m</b>		
<b>8n</b>	Qualified health plan expenses allocable to qualified family leave wages reported on line 8m . . . . .	<b>8n</b>		

**9** 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.** 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.

**Note.** Although not shown, Susan also enters on Form W-2 and Form W-3 the required state or local income tax information (boxes 15-20 on Form W-2; boxes 15-19 on Form W-3).

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

22222		VOID <input type="checkbox"/>	a Employee's social security number 000-00-4567		For Official Use Only ▶ OMB No. 1545-0008			
b Employer identification number (EIN) 00-1234567			1 Wages, tips, other compensation 2475.95		2 Federal income tax withheld			
c Employer's name, address, and ZIP code  Susan Green 16 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 Helen R.		Last name Maple		Suff.		11 Nonqualified plans		
f Employee's address and ZIP code 19 Pine Avenue Anycity, CA 92666			13 <input type="checkbox"/> Statutory employee		<input type="checkbox"/> Retirement plan		<input type="checkbox"/> Third-party sick pay	
			14 Other		12b		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

2021

Department of the Treasury—Internal Revenue Service

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

Copy A—For Social Security Administration. Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

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)		Third-party sick pay (Check if applicable)	
<input type="checkbox"/> 941 Military <input type="checkbox"/> CT-1 <input checked="" type="checkbox"/> 943 Hshld. emp. <input type="checkbox"/> Medicare govt. emp.		<input type="checkbox"/> 944 <input checked="" type="checkbox"/> None apply <input type="checkbox"/> State/local non-501c <input type="checkbox"/> State/local 501c <input type="checkbox"/> Federal govt.		<input type="checkbox"/> 501c non-govt. <input type="checkbox"/> State/local 501c <input type="checkbox"/> Federal govt.	
c Total number of Forms W-2 1		d Establishment number		2 Federal income tax withheld	
e Employer identification number (EIN) 00-1234567		1 Wages, tips, other compensation 2475.95		3 Social security wages 2300.00	
f Employer's name Susan Green		4 Social security tax withheld 142.60		5 Medicare wages and tips 2300.00	
g Employer's address and ZIP code 16 Gray Street Anyplace, CA 92665		6 Medicare tax withheld 33.35		7 Social security tips	
		8 Allocated tips		9	
		10 Dependent care benefits		11 Nonqualified plans	
h Other EIN used this year		12a Deferred compensation		12b	
13 For third-party sick pay use only		14 Income tax withheld by payer of third-party sick pay			
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	
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 ▶

Title ▶

Date ▶ 1/30/22

Form **W-3** Transmittal of Wage and Tax Statements

2021

Department of the Treasury  
Internal Revenue Service

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

- Type entries using black ink;
- Enter all money amounts without the dollar sign and comma, but with the decimal point (for example, 2475.95 not \$2,475.95); and

- Show the cents portion of the money amounts.

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## Privacy Act and Paperwork Reduction Act Notice

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We ask for the information on this form to carry out the Internal Revenue laws of the United States. You're required to give us the information. We need it to ensure that you're complying with these laws and to allow us to figure and collect the right amount of tax. If you don't provide the information we ask for, or provide false or fraudulent information, you may be subject to penalties.

You're not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Subtitle C, Employment Taxes, of the Internal Revenue Code imposes employment taxes on wages and provides for income tax withholding. This form is used to determine the amount of the taxes that you owe. Section 6011 requires you to provide the requested information if the tax is applicable to you. Section 6109 requires you to provide your identification number.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return.

The estimated burden for all other taxpayers who file this form is: **Recordkeeping**, 1 hr., 38 min.; **Learning about the law or the form**, 39 min.; **Preparing the form**, 1 hr., 3 min.; **Copying, assembling, and sending the form to the IRS**, 34 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send Schedule H (Form 1040) to this address. Instead, see [When and Where To File](#), earlier.

## Do You Have To File Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041?

**Yes** — Attach Schedule H to that form and mail to the address in your tax return instructions.

**No** — Mail your completed Schedule H and payment to the address shown below that applies to you. No street address is needed. See [When and Where To File](#), earlier, for the information to enter on your payment.

IF you live in...	THEN use this address...
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002
Alaska, California, Hawaii, Illinois, Michigan, Minnesota, Ohio, Washington, Wisconsin	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002
Alabama, Arkansas, Delaware, Georgia, Indiana, Iowa, Kentucky, Maine, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Oklahoma, South Carolina, Tennessee, Vermont, Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002
Arizona, Colorado, Connecticut, District of Columbia, Idaho, Kansas, Maryland, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oregon, Pennsylvania, Rhode Island, South Dakota, Utah, West Virginia, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002
APO, FPO, American Samoa, the Commonwealth of the Northern Mariana Islands, nonpermanent residents of Guam or the U.S. Virgin Islands,* Puerto Rico, dual-status aliens, a foreign country	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215 USA

\* Permanent residents of Guam should use: Department of Revenue and Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the U.S. Virgin Islands should use: USVI Bureau of Internal Revenue, 6115 Estate Smith Bay, St. Thomas, VI 00802.