



Department of the Treasury  
Internal Revenue Service

**Publication 926**

Cat. No. 64286A

**Household  
Employer's  
Tax Guide  
For Wages Paid in 2008**

For use in **2008**



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**What's New**

**Change to social security and Medicare wage threshold.** The social security and Medicare wage threshold is \$1,600 for 2008. This means that if you pay a household employee cash wages of less than \$1,600 in 2008, you do not have to report and pay social security and Medicare taxes on that employee's 2008 wages. For more information, see *Social security and Medicare wages* on page 4.

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**Reminder**

**Photographs of missing children.** The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

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## Introduction

The information in this publication applies to you only if you have a household employee. If you have a household employee in 2008, you may need to pay state and federal employment taxes for 2008. You generally must add your federal employment taxes to the income tax that you will report on your 2008 federal income tax return.

This publication will help you decide whether you have a household employee and, if you do, whether you need to pay federal employment taxes (social security tax, Medicare tax, federal unemployment tax, and federal income tax withholding). It explains how to figure, pay, and report these taxes for your household employee. It also explains what records you need to keep.

This publication also tells you where to find out whether you need to pay state unemployment tax for your household employee.

**Comments and suggestions.** We welcome your comments about this publication and your suggestions for future editions.

You can write to us at the following address:

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

You can email us at [\\*taxforms@irs.gov](mailto:*taxforms@irs.gov). (The asterisk must be included in the address.) Please put "Publications Comment" on the subject line. Although we cannot respond individually to each email, we do appreciate your feedback and will consider your comments as we revise our tax products.

**Tax questions.** If you have a tax question, check the information available on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1040. We cannot answer tax questions sent to either of the above addresses.

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## Do You Have a Household Employee?

You have a household employee if you hired someone to do household work and that worker is your employee. The worker is your employee if you can control not only what work is done, but how it is done. If the worker is your employee, it does not matter whether the work is full time or part time or that you hired the worker through an agency or from a list provided by an agency or association. It also does not matter whether you pay the worker on an hourly, daily, or weekly basis, or by the job.

**Example.** You pay Betty Shore to babysit your child and do light housework 4 days a week in your home. Betty follows your specific instructions about household and child care duties. You provide the household equipment and supplies that Betty needs to do her work. Betty is your household employee.

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

- Babysitters
- Caretakers
- Cleaning people
- Domestic workers
- Drivers
- Health aides
- Housekeepers
- Maids
- Nannies
- Private nurses
- Yard workers

**Workers who are not your employees.** If only the worker can control how the work is done, the worker is not your employee but is self-employed. A self-employed worker usually provides his or her own tools and offers services to the general public in an independent business.

A worker who performs child care services for you in his or her home generally is not your employee.

If an agency provides the worker and controls what work is done and how it is done, the worker is not your employee.

**Example.** You made an agreement with John Peters to care for your lawn. John runs a lawn care business and offers his services to the general public. He provides his own tools and supplies, and he hires and pays any helpers he needs. Neither John nor his helpers are your household employees.

**More information.** More information about who is an employee is in Publication 15-A, Employer's Supplemental Tax Guide.

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



*It is unlawful for you knowingly to hire or continue to employ an alien who cannot legally work in the United States.*

When you hire a household employee to work for you on a regular basis, you and the employee must complete the

U.S. Citizenship and Immigration Services (USCIS) Form I-9, Employment Eligibility Verification. No later than the first day of work, the employee must complete the employee section of the form by providing certain required information and attesting to his or her current work eligibility status in the United States. You must complete the employer section by examining documents presented by the employee as evidence of his or her identity and employment eligibility. Acceptable documents to establish identity and employment eligibility are listed on Form I-9. You should keep the completed Form I-9 in your own records. Do not submit it to the IRS, the USCIS, or any other government or other entity. The form must be kept available for review upon notice by an authorized U.S. Government official.

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



Call the USCIS at 1-800-870-3676 to order the Handbook for Employers. If you have questions about the employment eligibility verification process or other immigration-related employment matters, contact the USCIS Office of Business Liaison at 1-800-357-2099.



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

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

## Do You Need To Pay Employment Taxes?

If you have a household employee, you may need to withhold and pay social security and Medicare taxes, pay federal unemployment tax, or both. To find out, read *Table 1*.

You do not need to withhold federal income tax from your household employee's wages. But if your employee asks you to withhold it, you can. See *Do You Need To Withhold Federal Income Tax?* on page 6.

If you need to pay social security, Medicare, or federal unemployment tax or choose to withhold federal income tax, read *Table 2* on page 4 for an overview of what you may need to do.



*If you do not need to pay social security, Medicare, or federal unemployment tax and do not choose to withhold federal income tax, read State employment taxes, next. The rest of this publication does not apply to you.*

**State employment taxes.** You should contact your state unemployment tax agency to find out whether you need to pay state unemployment tax for your household employee. For the address and phone number, see the *Appendix* near the end of the publication. You should also determine if you need to pay or collect other state employment taxes or carry workers' compensation insurance.

## Social Security and Medicare Taxes

The social security tax pays for old-age, survivors, and disability benefits for workers and their families. The Medicare tax pays for hospital insurance.

Table 1. Do You Need To Pay Employment Taxes?

IF you ...	THEN you need to ...
<p><b>A-</b> Pay cash wages of \$1,600 or more in 2008 to any one household employee. Do not count wages you pay to—</p> <ul style="list-style-type: none"> <li>Your spouse,</li> <li>Your child under the age of 21,</li> <li>Your parent (see page 4 for an exception), or</li> <li>Any employee under the age of 18 at any time in 2008 (see page 4 for an exception).</li> </ul>	<p>Withhold and pay social security and Medicare taxes.</p> <ul style="list-style-type: none"> <li>The taxes are 15.3% of cash wages.</li> <li>Your employee's share is 7.65%. (You can choose to pay it yourself and not withhold it.)</li> <li>Your share is a matching 7.65%.</li> </ul>
<p><b>B-</b> Pay total cash wages of \$1,000 or more in any calendar quarter of 2007 or 2008 to household employees. Do not count wages you pay to—</p> <ul style="list-style-type: none"> <li>Your spouse,</li> <li>Your child under the age of 21, or</li> <li>Your parent.</li> </ul>	<p>Pay federal unemployment tax.</p> <ul style="list-style-type: none"> <li>The tax is usually 0.8% of cash wages.</li> <li>Wages over \$7,000 a year per employee are not taxed.</li> <li>You also may owe state unemployment tax.</li> </ul>
<p><b>Note.</b> If neither A nor B above applies, you do not need to pay any federal employment taxes. But you may still need to pay state employment taxes.</p>	

Both you and your household employee may owe social security and Medicare taxes. Your share is 7.65% (6.2% for social security tax and 1.45% for Medicare tax) of the employee's social security and Medicare wages. Your employee's share is the same.



You can use Table 3 on page 17 to figure the amount of social security and Medicare taxes to withhold from each wage payment.

You are responsible for payment of your employee's share of the taxes as well as your own. You can either withhold your employee's share from the employee's wages or pay it from your own funds. If you decide to pay the employee's share from your own funds, see *Not withholding the employee's share* on page 5. Pay the taxes as discussed under *How Do You Make Tax Payments?* on page 7. Also, see *What Forms Must You File?* on page 8.

**Social security and Medicare wages.** You figure social security and Medicare taxes on the social security and Medicare wages you pay your employee.

If you pay your household employee cash wages of \$1,600 or more in 2008, all cash wages you pay to that employee in 2008 (regardless of when the wages were earned) are social security and Medicare wages. However, any noncash wages you pay do not count as social security and Medicare wages.

If you pay the employee less than \$1,600 in cash wages in 2008, none of the wages you pay the employee are social security and Medicare wages and neither you nor your employee will owe social security or Medicare tax on those wages.

**Cash wages.** Cash wages include wages you pay by check, money order, etc. Cash wages do not include the value of food, lodging, clothing, and other noncash items you give your household employee. However, cash you

give your employee in place of these items is included in cash wages.

**State disability payments treated as wages.** Certain state disability plan payments that your household employee may receive are treated as social security and Medicare wages. For more information about these payments, see Instructions for Schedule H (Form 1040), Household Employers, and the notice issued by the state.

**Wages not counted.** Do not count wages you pay to any of the following individuals as social security and Medicare wages, even if these wages are \$1,600 or more during the year.

1. Your spouse.
2. Your child who is under the age of 21.
3. Your parent. **Exception:** Count these wages if both the following conditions apply.
  - a. Your parent cares for your child who is either of the following.
    - i. Under the age of 18, or
    - ii. Has a physical or mental condition that requires the personal care of an adult for at least 4 continuous weeks in a calendar quarter.
  - b. Your marital status is one of the following.
    - i. You are divorced and have not remarried,
    - ii. You are a widow or widower, or
    - iii. You are living with a spouse whose physical or mental condition prevents him or her from caring for your child for at least 4 continuous weeks in a calendar quarter.

## Table 2. Household Employer's Checklist

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

<b>When you hire a household employee:</b>	<input type="checkbox"/> Find out if the person can legally work in the United States. <input type="checkbox"/> Find out if you need to pay state taxes.
<b>When you pay your household employee:</b>	<input type="checkbox"/> Withhold social security and Medicare taxes. <input type="checkbox"/> Withhold federal income tax. <input type="checkbox"/> Make advance payments of the earned income credit. <input type="checkbox"/> Decide how you will make tax payments. <input type="checkbox"/> Keep records.
<b>By February 2, 2009:</b>	<input type="checkbox"/> Get an employer identification number (EIN). <input type="checkbox"/> Give your employee Copies B, C, and 2 of Form W-2, Wage and Tax Statement.
<b>By March 2, 2009 (March 31, 2009 if you file Form W-2 electronically):</b>	<input type="checkbox"/> Send Copy A of Form W-2 to the Social Security Administration (SSA).
<b>By April 15, 2009:</b>	<input type="checkbox"/> File Schedule H (Form 1040), Household Employment Taxes, with your 2008 federal income tax return (Form 1040). If you do not have to file a return, use one of the other filing options, such as the option to file Schedule H by itself.

- An employee who is under the age of 18 at any time during the year. **Exception:** Count these wages if providing household services is the employee's principal occupation. If the employee is a student, providing household services is not considered to be his or her principal occupation.

Also, if your employee's cash wages reach \$102,000 in 2008, do not count any wages you pay that employee during the rest of the year as social security wages to figure social security tax. (Continue to count the employee's cash wages as Medicare wages to figure Medicare tax.)

If you provide your employee transit passes to commute to your home, do not count the value of the transit passes (up to \$115 per month for 2008) as wages. A transit pass includes any pass, token, fare card, voucher, or similar item entitling a person to ride on mass transit, such as a bus or train.

If you provide your employee parking at or near your home or at or near a location from which your employee commutes to your home, do not count the value of parking (up to \$220 per month for 2008) as wages.

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

**Withholding the employee's share.** You should withhold the employee's share of social security and Medicare taxes if you expect to pay your household employee cash wages of \$1,600 or more in 2008. However, if you prefer to pay the employee's share yourself, see *Not withholding the employee's share*, next.

You can withhold the employee's share of the taxes even if you are not sure your employee's cash wages will be \$1,600 or more in 2008. If you withhold the taxes but then actually pay the employee less than \$1,600 in cash wages for the year, you should repay the employee.

Withhold 7.65% (6.2% for social security tax and 1.45% for Medicare tax) from each payment of social security and Medicare wages. You can use *Table 3*, on page 17, to figure the proper amount to withhold. You will pay the amount withheld to the IRS with a matching amount for your share of the taxes. Do not withhold any social security tax after your employee's social security wages for the year reach \$102,000.

If you make an error by withholding too little, you should withhold additional taxes from a later payment. If you withhold too much, you should repay the employee.

**Example.** You hire a household employee (who is an unrelated individual over age 18) to care for your child and agree to pay cash wages of \$100 every Friday. You expect to pay your employee \$1,600 or more for the year. You should withhold \$7.65 from each \$100 wage payment and pay your employee the remaining \$92.35. The \$7.65 is the sum of \$6.20 ( $\$100 \times 6.2\%$ ) for your employee's share of social security tax and \$1.45 ( $\$100 \times 1.45\%$ ) for your employee's share of Medicare tax. Match the \$7.65 you withhold with \$7.65 from your own funds when you pay the taxes.

**Not withholding the employee's share.** If you prefer to pay your employee's social security and Medicare taxes from your own funds, do not withhold them from your employee's wages. The social security and Medicare taxes you pay to cover your employee's share must be included in the employee's wages for income tax purposes. However, they are not counted as social security and Medicare wages or as federal unemployment (FUTA) wages.

**Example.** You hire a household employee (who is an unrelated individual over age 18) to care for your child and agree to pay cash wages of \$100 every Friday. You expect to pay your employee \$1,600 or more for the year. You decide to pay your employee's share of social security and Medicare taxes from your own funds. You pay your employee \$100 every Friday without withholding any social security or Medicare taxes.

For social security and Medicare tax purposes, your employee's wages each payday are \$100. For each wage payment, you will pay \$15.30 when you pay the taxes. This is \$7.65 (\$6.20 for social security tax + \$1.45 for Medicare tax) to cover your employee's share plus a matching \$7.65 for your share. For income tax purposes, your employee's wages each payday are \$107.65 (\$100 + the \$7.65 you will pay to cover your employee's share of social security and Medicare taxes).

## Federal Unemployment (FUTA) Tax

The federal unemployment tax is part of the federal and state program under the Federal Unemployment Tax Act (FUTA) that pays unemployment compensation to workers who lose their jobs. Like most employers, you may owe both the federal unemployment tax (the FUTA tax) and a state unemployment tax. Or, you may owe only the FUTA tax or only the state unemployment tax. To find out whether you will owe state unemployment tax, contact your state's unemployment tax agency. See the list of state unemployment agencies in the *Appendix* for the address.

The FUTA tax is 6.2% of your employee's FUTA wages. However, you may be able to take a credit of up to 5.4% against the FUTA tax, resulting in a net tax of 0.8%. Your credit for 2008 is limited unless you pay all the required contributions for 2008 to your state unemployment fund by April 15, 2009. The credit you can take for any contributions for 2008 that you pay after April 15, 2009, is limited to 90% of the credit that would have been allowable if the contributions were paid by April 15, 2009. (If you did not pay all the required contributions for 2007 by April 15, 2008, see *Credit for 2007*, later.)

Pay the tax as discussed under *How Do You Make Tax Payments?* on page 7. Also, see *What Forms Must You File*, later.



*Do not withhold the FUTA tax from your employee's wages. You must pay it from your own funds.*

**FUTA wages.** Figure the FUTA tax on the FUTA wages you pay. If you pay cash wages to all of your household employees totaling \$1,000 or more in any calendar quarter

of 2007 or 2008, the first \$7,000 of cash wages you pay to each household employee in 2008 is FUTA wages. (A calendar quarter is January through March, April through June, July through September, or October through December.) If your employee's cash wages reach \$7,000 during the year, do not figure the FUTA tax on any wages you pay that employee during the rest of the year. For an explanation of cash wages, see the discussion on *Social Security and Medicare wages* on page 4.

**Wages not counted.** Do not count wages you pay to any of the following individuals as FUTA wages.

- Your spouse.
- Your child who is under the age of 21.
- Your parent.

**Example.** You hire a household employee (who is not related to you) on January 1, 2008, and agree to pay cash wages of \$200 every Friday. During January, February, and March you pay the employee cash wages of \$2,600. You pay cash wages of \$1,000 or more in a calendar quarter of 2008, so the first \$7,000 of cash wages you pay the employee (or any other employee) in 2008 or 2009 is FUTA wages. The FUTA wages you pay may also be subject to your state's unemployment tax.

During 2008, you pay your household employee cash wages of \$10,400. You pay all the required contributions for 2008 to your state unemployment fund by April 15, 2009. Your FUTA tax for 2008 is \$56 (\$7,000 × 0.8%).

**Credit for 2007.** The credit you can take for any state unemployment fund contributions for 2007 that you pay after April 15, 2008, is limited to 90% of the credit that would have been allowable if the contributions were paid on or before April 15, 2008.



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

## Do You Need To Withhold Federal Income Tax?

You are not required to withhold federal income tax from wages you pay a household employee. You should withhold federal income tax only if your household employee asks you to withhold it and you agree. The employee must give you a completed Form W-4, Employee's Withholding Allowance Certificate.

If you and your employee have agreed to withholding, either of you may end the agreement by letting the other know in writing.

If you agree to withhold federal income tax, you are responsible for paying it to the IRS. Pay the tax as discussed under *How Do You Make Tax Payments?* on page 7. Also, see *What Forms Must You File?* on page 8.

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

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

Do not count as wages any of the following items.

- Meals provided to your employee at your home for your convenience.
- Lodging provided to your employee at your home for your convenience and as a condition of employment.
- Up to \$115 a month for 2008 for transit passes you give your employee (or for any cash reimbursement you make for the amount your employee pays for transit passes used to commute to your home if you qualify for this exclusion). A transit pass includes any pass, token, fare card, voucher, or similar item entitling a person to ride on mass transit, such as a bus or train. See Publication 15-B for special requirements for this exclusion.
- Up to \$220 a month for 2008 for the value of parking you provide your employee or for any cash reimbursement you make for the amount your employee

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

Keep for Your Records



1.	Enter the amount from Schedule H, line 23 . . . . .	_____
2.	Enter the amount from Schedule H, line 20 . . . . .	_____
3.	Subtract line 2 from line 1. If zero or less, enter -0- . . . . .	_____
4.	Enter total contributions paid to the state(s) <b>after</b> the Form 1040 due date . . . . .	_____
5.	Enter the smaller of line 3 or 4 . . . . .	_____
6.	Multiply line 5 by .90 (90%) . . . . .	_____
7.	Add lines 2 and 6 . . . . .	_____
8.	Enter the <b>smaller</b> of the amount on line 1 or 7 here <b>and</b> on Schedule H, line 24 . . . . .	_____

pays and substantiates for parking at or near your home or at or near a location from which your employee commutes to your home.

See Publication 15 (Circular E) for more information on cash and noncash wages.

**Paying tax without withholding.** Any income tax you pay for your employee without withholding it from the employee's wages must be included in the employee's wages for federal income tax purposes. It also must be included in social security and Medicare wages and in federal unemployment (FUTA) wages.

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## What Do You Need To Know About the Earned Income Credit?

Certain workers can take the earned income credit (EIC) on their federal income tax return. This credit reduces their tax or allows them to receive a payment from the IRS. You may have to make advance payment of part of your household employee's EIC along with the employee's wages. You also may have to give your employee a notice about the EIC.

**Advance EIC payments.** You must make advance EIC payments if your employee gives you a properly completed Form W-5, Earned Income Credit Advance Payment Certificate. Use the advance EIC payment tables in Publication 15 (Circular E), to find out how much to pay your employee.

Reduce the social security and Medicare taxes and withheld federal income tax you need to pay to the IRS by any advance EIC payments you make. See Publication 15 (Circular E), for more information about making advance EIC payments.

**Notice about the EIC.** Copy B of the 2008 Form W-2, Wage and Tax Statement, has a statement about the EIC on the back. If you give your employee that copy by February 2, 2009 (as discussed under *Form W-2*, on page 8), you do not have to give the employee any other notice about the EIC.

If you do not give your employee Copy B of the Form W-2, your notice about the EIC can be any of the following items.

1. A substitute Form W-2 with the same EIC information on the back of the employee's copy that is on Copy B of the Form W-2.
2. Notice 797, Possible Federal Tax Refund Due to the Earned Income Credit (EIC).
3. Your own written statement with the same wording as in Notice 797.

If a substitute Form W-2 is given on time but does not have the required EIC information, you must notify the employee within one week of the date the substitute Form W-2 is given. If Form W-2 is required but is not given on time, you

must give the employee Notice 797 or your written statement about the 2008 EIC by February 2, 2009. If Form W-2 is not required, you must notify the employee by February 9, 2009.

You must give your household employee a notice about the EIC if you agree to withhold federal income tax from the employee's wages (as discussed earlier under *Do You Need To Withhold Federal Income Tax?*) and the income tax withholding tables show that no tax should be withheld. Even if not required, you are encouraged to give the employee a notice about the EIC if his or her 2008 wages are less than the EIC eligible maximum amount (see the Form W-5 instructions for the 2008 maximum amount).

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## How Do You Make Tax Payments?

When you file your 2008 federal income tax return in 2009, attach Schedule H (Form 1040), Household Employment Taxes, to your Form 1040. Use Schedule H to figure your total household employment taxes (social security, Medicare, FUTA, and withheld federal income taxes). Add these household employment taxes to your income tax. Pay the amount due by April 15, 2009. (For more information about using Schedule H, see *Schedule H under What Forms Must You File?* on page 9.)

You can avoid owing tax with your return if you pay enough tax during the year to cover your household employment taxes, as well as your income tax. You can pay the additional tax in any of the following ways.

- Ask your employer to withhold more federal income tax from your wages in 2008.
- Ask the payer of your pension or annuity to withhold more federal income tax from your benefits.
- Make estimated tax payments for 2008 to the IRS.
- Increase your payments if you already make estimated tax payments.



*You may be subject to the estimated tax underpayment penalty if you did not pay enough income and household employment taxes during the year. (See Publication 505, Tax Withholding and Estimated Tax, for information about the underpayment penalty.) However, you will not be subject to the penalty if both of the following situations apply to you.*

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

**Asking for more federal income tax withholding.** If you are employed and want more federal income tax withheld from your wages to cover your household employment

taxes, give your employer a new Form W-4, Employee's Withholding Allowance Certificate. Complete it as before, but show the additional amount you want withheld from each paycheck on line 6.

If you receive a pension or annuity and want more federal income tax withheld to cover household employment taxes, give the payer a new Form W-4P, Withholding Certificate for Pension or Annuity Payments (or a similar form provided by the payer). Complete it as before, but show the additional amount you want withheld from each benefit payment on line 3.

Get Publication 919, *How Do I Adjust My Tax Withholding?*, to make sure you will have the right amount withheld. It will help you compare your total expected withholding for 2008 with the combined income tax and employment taxes that you can expect to figure on your 2008 return.

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

You can pay all the employment taxes at once or you can pay them in installments. If you have already made estimated tax payments for 2008, you can increase your remaining payments to cover the employment taxes. Estimated tax payments for 2008 are due April 15, June 16, and September 15, 2008, and January 15, 2009.

**Payment option for business employers.** If you own a business as a sole proprietor or your home is on a farm operated for profit, you can choose either of two ways to pay your 2008 household employment taxes. You can pay them with your federal income tax as previously described, or you can include them with your federal employment tax deposits or other payments for your business or farm employees. For information on depositing employment taxes, see Publication 15 (Circular E).

If you pay your household employment taxes with your business or farm employment taxes, you must report your household employment taxes with those other employment taxes on Form 941, Employer's QUARTERLY Federal Tax Return, Form 944, Employer's ANNUAL Federal Tax Return, or Form 943, Employer's Annual Federal Tax Return for Agricultural Employees, and on Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return. See *Business employment tax returns*, later.



*The deduction that can be taken on Schedules C and F (Form 1040) for wages and employment taxes applies only to wages and taxes paid for business and farm employees. You cannot deduct the wages and employment taxes paid for your household employees on your Schedule C or F.*

**More information.** For more information about paying taxes through federal income tax withholding and estimated tax payments, and figuring the estimated tax penalty, get Publication 505, *Tax Withholding and Estimated Tax*.

## What Forms Must You File?

You must file certain forms to report your household employee's wages and the federal employment taxes for the employee if you pay any of the following wages to the employee.

- Social security and Medicare wages.
- FUTA wages.
- Wages from which you withhold federal income tax.

The employment tax forms and instructions you need for 2008 will be sent to you automatically in January 2009 if you reported employment taxes for 2007 on Schedule H. Otherwise, for information on ordering these forms, see *How To Get Tax Help* on page 10.

**Employer identification number (EIN).** You must include your employer identification number (EIN) on the forms you file for your household employee. An EIN is a 9-digit number issued by the IRS. It is not the same as a social security number.



*You ordinarily will have an EIN if you previously paid taxes for employees, either as a household employer or as a sole proprietor of a business you own. If you already have an EIN, use that number.*

If you do not have an EIN, get Form SS-4, Application for Employer Identification Number. The instructions for Form SS-4 explain how you can get an EIN immediately by telephone or in about 4 weeks if you apply by mail. In addition, the IRS is now accepting applications through its website at [www.irs.gov/businesses/small](http://www.irs.gov/businesses/small).

**Form W-2.** File a separate 2008 Form W-2, Wage and Tax Statement, for each household employee to whom you pay either of the following wages during the year.

- Social security and Medicare wages of \$1,600 or more.
- Wages from which you withhold federal income tax.

You must complete Form W-2 and give Copies B, C, and 2 to your employee by February 2, 2009. You must send Copy A of Form W-2 with Form W-3, Transmittal of Wage and Tax Statements, to the Social Security Administration by March 2, 2008 (March 31, 2009, if you file your Form W-2 electronically). Electronic filing is available to all employers and is free, fast, secure, and offers a later filing deadline. Visit the SSA's Employer Reporting and Information website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) for guidelines on filing electronically.

**Employee who leaves during the year.** If an employee stops working for you before the end of 2008, you can file Form W-2 and provide copies to your employee immediately after you make your final payment of wages. You do not need to wait until 2009. If the employee asks you for Form W-2, give it to him or her within 30 days after the request or the last wage payment, whichever is later.



**Schedule H.** Use Schedule H to report household employment taxes if you pay any of the following wages to the employee.

- Cash wages of \$1,600 or more.
- FUTA wages.
- Wages from which you withhold federal income tax.

File Schedule H with your 2008 federal income tax return by April 15, 2009. If you get an extension to file your return, the extension also will apply to your Schedule H.

**Filing options when no return is required.** If you are not required to file a 2008 tax return, you have the following two options.

1. You can file Schedule H by itself. See the Schedule H instructions for details.
2. If, besides your household employee, you have other employees for whom you report employment taxes on Form 941, Form 944, or Form 943 and on Form 940, you can include your taxes for your household employee on those forms. See *Business employment tax returns*, next.

Employers having the options listed above include certain tax-exempt organizations that do not have to file a tax return, such as churches that pay a household worker to take care of a minister's home.

**Business employment tax returns.** Do not use Schedule H if you choose to pay the employment taxes for your household employee with business or farm employment taxes. (See *Payment option for business employers*, earlier.) Instead, include the social security, Medicare, and withheld federal income taxes for the employee on the Form 941, or Form 944, you file for your business or on the Form 943, you file for your farm. Include the FUTA tax for the employee on your Form 940.

If you report the employment taxes for your household employee on Form 941, Form 944, or Form 943, file Form W-2 for that employee with the Forms W-2 and Form W-3 for your business or farm employees.

For information on filing Form 941 or Form 944, get Publication 15 (Circular E). For information on filing Form 943, get Publication 51 (Circular A), *Agricultural Employer's Tax Guide*. Both of these publications also provide information about filing Form 940.

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## What Records Must You Keep?



Keep your copies of Schedule H or other employment tax forms you file and related Forms W-2, W-3, W-4, and W-5. You must also keep records to support the information you enter on the forms you file. If you must file Form W-2, you will need to keep a record of your employee's name, address, and social security number.

**Wage and tax records.** On each payday, you should record the date and amounts of all the following items.

- Your employee's cash and noncash wages.
- Any employee social security tax you withhold or agree to pay for your employee.
- Any employee Medicare tax you withhold or agree to pay for your employee.
- Any federal income tax you withhold.
- Any advance EIC payments you make.
- Any state employment taxes you withhold.

**Employee's social security number.** You must keep a record of your employee's name and social security number exactly as they appear on his or her social security card if you pay the employee either of the following.

- Social security and Medicare wages of \$1,600 or more.
- Wages from which you withhold federal income tax.

You must ask for your employee's social security number no later than the first day on which you pay the wages. You may wish to ask for it when you hire your employee. You should ask your employee to show you his or her social security card. The employee may show the card if it is available. You may, but are not required to, photocopy the card if the employee provides it.

An employee who does not have a social security number must apply for one on Form SS-5, Application for a Social Security Card. An employee who has lost his or her social security card or whose name is not correctly shown on the card should apply for a new card.



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



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

**How long to keep records.** Keep your employment tax records for at least 4 years after the due date of the return on which you report the taxes or the date the taxes were paid, whichever is later.

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## Can You Claim a Credit for Child and Dependent Care Expenses?

If your household employee cares for your dependent who is under age 13 or for your spouse or dependent who is not capable of self-care, you may be able to take an income tax credit of up to 35% of your expenses. To qualify, you must pay these expenses so you can work or look for work. If you can take the credit, you can include in your qualifying expenses your share of the federal and state employment taxes you pay, as well as the employee's wages. For

information about the credit, see Publication 503, Child and Dependent Care Expenses.

## How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

**Contacting your Taxpayer Advocate.** The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.

You can contact the TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059 to see if you are eligible for assistance. You can also call or write to your local taxpayer advocate, whose phone number and address are listed in your local telephone directory and in Publication 1546, Taxpayer Advocate Service – Your Voice at the IRS. You can file Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), or ask an IRS employee to complete it on your behalf. For more information, go to [www.irs.gov/advocate](http://www.irs.gov/advocate).

**Taxpayer Advocacy Panel (TAP).** The TAP listens to taxpayers, identifies taxpayer issues, and makes suggestions for improving IRS services and customer satisfaction. If you have suggestions for improvements, contact the TAP, toll free at 1-888-912-1227 or go to [www.improveirs.org](http://www.improveirs.org).

**Low Income Taxpayer Clinics (LITCs).** LITCs are independent organizations that provide low income taxpayers with representation in federal tax controversies with the IRS for free or for a nominal charge. The clinics also provide tax education and outreach for taxpayers with limited English proficiency or who speak English as a second language. Publication 4134, Low Income Taxpayer Clinic List, provides information on clinics in your area. It is available at [www.irs.gov](http://www.irs.gov) or at your local IRS office.

**Free tax services.** To find out what services are available, get Publication 910, IRS Guide to Free Tax Services. It contains a list of free tax publications and describes other free tax information services, including tax education and assistance programs and a list of TeleTax topics.

Accessible versions of IRS published products are available on request in a variety of alternative formats for people with disabilities.



**Internet.** You can access the IRS website at [www.irs.gov](http://www.irs.gov) 24 hours a day, 7 days a week to:

- *E-file* your return. Find out about commercial tax preparation and *e-file* services available free to eligible taxpayers.
- Check the status of your 2007 refund. Click on *Where's My Refund*. Wait at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). Have your 2007 tax return available because you will need to know your social security number, your filing status, and the exact whole dollar amount of your refund.
- Download forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Figure your withholding allowances using the withholding calculator online at [www.irs.gov/individuals](http://www.irs.gov/individuals).
- Determine if Form 6251 must be filed using our Alternative Minimum Tax (AMT) Assistant.
- Sign up to receive local and national tax news by email.
- Get information on starting and operating a small business.



**Phone.** Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call 1-800-829-3676 to order current-year forms, instructions, and publications, and prior-year forms and instructions. You should receive your order within 10 days.
- *Asking tax questions.* Call the IRS with your tax questions at 1-800-829-1040.
- *Solving problems.* You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to [www.irs.gov/localcontacts](http://www.irs.gov/localcontacts) or look in the phone book under *United States Government, Internal Revenue Service*.
- *TTY/TDD equipment.* If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax questions or to order forms and publications.

- **TeleTax topics.** Call 1-800-829-4477 to listen to pre-recorded messages covering various tax topics.
- **Refund information.** To check the status of your 2007 refund, call 1-800-829-4477 and press 1 for automated refund information or call 1-800-829-1954. Be sure to wait at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). Have your 2007 tax return available because you will need to know your social security number, your filing status, and the exact whole dollar amount of your refund.

**Evaluating the quality of our telephone services.** To ensure IRS representatives give accurate, courteous, and professional answers, we use several methods to evaluate the quality of our telephone services. One method is for a second IRS representative to listen in on or record random telephone calls. Another is to ask some callers to complete a short survey at the end of the call.



**Walk-in.** Many products and services are available on a walk-in basis.

- **Products.** You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of products available to print from a CD or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.
- **Services.** You can walk in to your local Taxpayer Assistance Center every business day for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you set up a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you're more comfortable talking with someone in person, visit your local Taxpayer Assistance Center where you can spread out your records and talk with an IRS representative face-to-face. No appointment is necessary, but if you prefer, you can call your local Center and leave a message requesting an appointment to resolve a tax account issue. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience. To find the number, go to [www.irs.gov/localcontacts](http://www.irs.gov/localcontacts) or look in the phone book under *United States Government, Internal Revenue Service*.



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

Department of the Treasury  
National Distribution Center  
P.O. Box 8903  
Bloomington, IL 61702-8903



**CD/DVD for tax products.** You can order Publication 1796, IRS Tax Products CD/DVD, and obtain:

- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Bonus: Historical Tax Products DVD - Ships with the final release.
- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions.
- Tax Topics from the IRS telephone response system.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-free and email technical support.
- The CD which is released twice during the year.
  - The first release will ship the beginning of January 2008.
  - The final release will ship the beginning of March 2008.

Purchase the CD/DVD from National Technical Information Service (NTIS) at [www.irs.gov/cdorders](http://www.irs.gov/cdorders) for \$35 (no handling fee) or call 1-877-CDFORMS (1-877-233-6767) toll free to buy the CD/DVD for \$35 (plus a \$5 handling fee). Price is subject to change.



**CD for small businesses.** Publication 3207, The Small Business Resource Guide CD for 2007, is a must for every small business owner or any taxpayer about to start a business. This year's CD includes:

- Helpful information, such as how to prepare a business plan, find financing for your business, and much more.
- All the business tax forms, instructions, and publications needed to successfully manage a business.
- Tax law changes for 2007.
- Tax Map: an electronic research tool and finding aid.
- Web links to various government agencies, business associations, and IRS organizations.
- "Rate the Product" survey—your opportunity to suggest changes for future editions.
- A site map of the CD to help you navigate the pages of the CD with ease.
- An interactive "Teens in Biz" module that gives practical tips for teens about starting their own business, creating a business plan, and filing taxes.

An updated version of this CD is available each year in early April. You can get a free copy by calling 1-800-829-3676 or by visiting [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz).

# Appendix: State Unemployment Tax Agencies



The following list of state unemployment tax agencies was provided to the IRS by the U.S. Department of Labor. If the telephone number listed for your state would be a long distance call from your

area, you can use the name of the agency to look for a local number in your telephone book. The addresses and telephone numbers of the agencies, which were current at the time this publication was prepared for print, are subject to change.



For the most up-to-date addresses and telephone numbers for these agencies, visit the U.S. Department of Labor's website at [www.workforcesecurity.doleta.gov](http://www.workforcesecurity.doleta.gov).

State	Address	Telephone number / Website
<b>Alabama</b>	Department of Industrial Relations 649 Monroe Street Montgomery, AL 36131-0099	(334) 242-8830 <a href="http://www.dir.alabama.gov">www.dir.alabama.gov</a>
<b>Alaska</b>	Department of Labor and Workforce Development Employment Security Tax P.O. Box 115509 Juneau, AK 99811-5509	(888) 448-3527 <a href="http://www.labor.state.ak.us">www.labor.state.ak.us</a>
<b>Arizona</b>	Department of Economic Security Unemployment Tax - 911B P.O. Box 6028 Phoenix, AZ 85005-6028	(602) 771-6601 <a href="http://www.de.state.az.us">www.de.state.az.us</a>
<b>Arkansas</b>	Department of Workforce Services P.O. Box 2981 Little Rock, AR 72203-2981	(501) 682-3798 <a href="http://www.state.ar.us/esd">www.state.ar.us/esd</a>
<b>California</b>	Employment Development Department Account Services Group, MIC 28 P.O. Box 826880 Sacramento, CA 94280-0001	(888) 745-3886 <a href="http://www.edd.cahwnet.gov">www.edd.cahwnet.gov</a>
<b>Colorado</b>	Department of Labor and Employment Unemployment Insurance Operations P.O. Box 8789 Denver, CO 80201-8789	(800) 480-8299 <a href="http://www.coworkforce.com">www.coworkforce.com</a>
<b>Connecticut</b>	Labor Department Employment Security Division 200 Folly Brook Blvd. Wethersfield, CT 06109-1114	(860) 263-6550 <a href="http://www.ctdol.state.ct.us">www.ctdol.state.ct.us</a>
<b>Delaware</b>	Department of Labor P.O. Box 9953 Wilmington, DE 19809-0953	(302) 761-8484 <a href="http://www.delawareworks.com">www.delawareworks.com</a>
<b>District of Columbia</b>	Department of Employment Services Office of Unemployment Compensation Tax Division 609 H Street NE, 3rd Floor Washington, DC 20002-4347	(202) 698-7550 <a href="http://www.dcnetworks.org">www.dcnetworks.org</a>
<b>Florida</b>	Unemployment Tax Florida Department of Revenue 5050 W. Tennessee Street Tallahassee, FL 32399-0180	(800) 482-8293 <a href="http://dor.myflorida.com/dor/uc">http://dor.myflorida.com/dor/uc</a>
<b>Georgia</b>	Department of Labor P.O. Box 740234 Atlanta, GA 30374-0234	(404) 232-3301 <a href="http://www.dol.state.ga.us">www.dol.state.ga.us</a>
<b>Hawaii</b>	Department of Labor and Industrial Relations 830 Punchbowl Street Room 437 Honolulu, HI 96813-5096	(808) 586-8913 <a href="http://www.hawaii.gov/labor">www.hawaii.gov/labor</a>

<b>State</b>	<b>Address</b>	<b>Telephone number / Website</b>
<b>Idaho</b>	Department of Labor 317 Main Street Boise, ID 83735-0002	(800) 448-2977 <a href="http://labor.idaho.gov">http://labor.idaho.gov</a>
<b>Illinois</b>	Department of Employment Security 33 South State Street Chicago, IL 60603-2802	(800) 247-4984 <a href="http://www.ides.state.il.us">www.ides.state.il.us</a>
<b>Indiana</b>	Department of Workforce Development 10 North Senate Avenue Room SE 106 Indianapolis, IN 46204-2277	(317) 232-7436 <a href="http://www.in.gov/dwd">www.in.gov/dwd</a>
<b>Iowa</b>	Workforce Development 1000 East Grand Avenue Des Moines, IA 50319-0209	(515) 281-5339 <a href="http://www.iowaworkforce.org/ui">www.iowaworkforce.org/ui</a>
<b>Kansas</b>	Department of Labor 401 SW Topeka Blvd. Topeka, KS 66603-3182	(785) 296-5025 <a href="http://www.dol.ks.gov">www.dol.ks.gov</a>
<b>Kentucky</b>	Department of Employment Services P.O. Box 948 Frankfort, KY 40602-0948	(502) 564-2272 <a href="http://www.oet.ky.gov">www.oet.ky.gov</a>
<b>Louisiana</b>	Department of Labor P.O. Box 94186 Baton Rouge, LA 70804-9186	(225) 342-2944 <a href="http://www.ldol.state.la.us">www.ldol.state.la.us</a>
<b>Maine</b>	Department of Labor P.O. Box 259 Augusta, ME 04332-0259	(207) 287-3176 <a href="http://www.state.me.us/labor">www.state.me.us/labor</a>
<b>Maryland</b>	Department of Labor, Licensing & Regulation 1100 North Eutaw Street Room 414 Baltimore, MD 21201-2201	(800) 492-5524 <a href="http://www.dllr.state.md.us">www.dllr.state.md.us</a>
<b>Massachusetts</b>	Division of Employment and Training 19 Staniford Street Boston, MA 02114-2589	(617) 626-5050 <a href="http://www.detma.org">www.detma.org</a>
<b>Michigan</b>	Department of Labor and Economic Growth 3024 West Grand Blvd. Detroit, MI 48202-6024	(313) 456-2180 <a href="http://www.michigan.gov/uia">www.michigan.gov/uia</a>
<b>Minnesota</b>	Department of Employment and Economic Development 390 Robert Street North St. Paul, MN 55101-1805	(651) 296-6141 <a href="http://www.uimn.org/tax">www.uimn.org/tax</a>
<b>Mississippi</b>	Department of Employment Security P.O. Box 1699 Jackson, MS 39225-1699	(601) 321-6228 <a href="http://www.mdes.ms.gov">www.mdes.ms.gov</a>
<b>Missouri</b>	Division of Employment Security P.O. Box 59 Jefferson City, MO 65104-0059	(573) 751-3340 <a href="http://www.dolir.mo.gov">www.dolir.mo.gov</a>
<b>Montana</b>	Unemployment Insurance Division P.O. Box 6339 Helena, MT 59604-6339	(406) 444-3834 <a href="http://www.uid.dli.mt.gov">www.uid.dli.mt.gov</a>
<b>Nebraska</b>	Department of Labor Box 94600 State House Station Lincoln, NE 68509-4600	(402) 471-9935 <a href="http://www.dol.state.ne.us">www.dol.state.ne.us</a>
<b>Nevada</b>	Department of Employment Training and Rehabilitation 500 East Third Street Carson City, NV 89713-0030	(775) 687-4545 <a href="http://www.detr.state.nv.us">www.detr.state.nv.us</a>
<b>New Hampshire</b>	Department of Employment Security 32 South Main Street Concord, NH 03301-4857	(603) 228-4033 <a href="http://www.nhes.state.nh.us">www.nhes.state.nh.us</a>

<b>State</b>	<b>Address</b>	<b>Telephone number / Website</b>
<b>New Jersey</b>	Department of Labor and Workforce Development P.O. Box 947 Trenton, NJ 08625-0947	(609) 633-6400 <a href="http://lwd.dol.state.nj.us">http://lwd.dol.state.nj.us</a>
<b>New Mexico</b>	Department of Labor P.O. Box 2281 Albuquerque, NM 87103-2281	(505) 841-8576 <a href="http://www.dws.state.nm.us">www.dws.state.nm.us</a>
<b>New York</b>	Department of Labor State Campus, Building 12 Room 542 Albany, NY 12240-0339	(518) 457-4179 <a href="http://www.labor.state.ny.us">www.labor.state.ny.us</a>
<b>North Carolina</b>	Employment Security Commission P.O. Box 26504 Raleigh, NC 27611-6504	(919) 733-7396 <a href="http://www.ncesc.com">www.ncesc.com</a>
<b>North Dakota</b>	Job Service of North Dakota P.O. Box 5507 Bismarck, ND 58506-5507	(800) 472-2952 <a href="http://www.jobsnd.com">www.jobsnd.com</a>
<b>Ohio</b>	Department of Job and Family Services P.O. Box 182404 Columbus, OH 43218-2404	(614) 466-2319 <a href="http://www.jfs.ohio.gov">www.jfs.ohio.gov</a>
<b>Oklahoma</b>	Employment Security Commission P.O. Box 52003 Oklahoma City, OK 73152-2003	(405) 557-7170 <a href="http://www.oesc.state.ok.us">www.oesc.state.ok.us</a>
<b>Oregon</b>	Employment Department 875 Union Street NE Room 107 Salem, OR 97311-0030	(503) 947-1488, option 5 <a href="http://www.employment.oregon.gov">www.employment.oregon.gov</a>
<b>Pennsylvania</b>	Department of Labor and Industry 7th and Forster Street Harrisburg, PA 17121-0001	(717) 787-7679 <a href="http://www.dli.state.pa.us">www.dli.state.pa.us</a>
<b>Puerto Rico</b>	Department of Labor and Human Resources P.O. Box 1020 San Juan, PR 00919	(787) 754-5262
<b>Rhode Island</b>	Division of Taxation One Capitol Hill, Suite 36 Providence, RI 02908-5829	(401) 222-3696 <a href="http://www.uitax.ri.gov">www.uitax.ri.gov</a>
<b>South Carolina</b>	Employment Security Commission P.O. Box 995 Columbia, SC 29202-0995	(803) 737-3075 <a href="http://www.sces.org">www.sces.org</a>
<b>South Dakota</b>	Department of Labor P.O. Box 4730 Aberdeen, SD 57402-4730	(605) 626-2312 <a href="http://www.state.sd.us">www.state.sd.us</a>
<b>Tennessee</b>	Department of Labor and Workforce Development 500 James Robertson Parkway 8th Floor Nashville, TN 37245-3555	(615) 741-2486 <a href="http://state.tn.us/labor-wfd">http://state.tn.us/labor-wfd</a>
<b>Texas</b>	Workforce Commission P.O. Box 149037 Austin, TX 78714-9037	(512) 463-2731 <a href="http://www.twc.state.tx.us">www.twc.state.tx.us</a>
<b>Utah</b>	Department of Workforce Services P.O. Box 45288 Salt Lake City, UT 84145-0288	(801) 526-9400 <a href="http://www.jobs.utah.gov">www.jobs.utah.gov</a>
<b>Vermont</b>	Department of Labor P.O. Box 488 Montpelier, VT 05601-0488	(802) 828-4252 <a href="http://www.labor.vermont.gov">www.labor.vermont.gov</a>
<b>Virginia</b>	Employment Commission P.O. Box 1358 Richmond, VA 23218-1358	(804) 371-7159 <a href="http://www.VAEmploy.com">www.VAEmploy.com</a>

<b>State</b>	<b>Address</b>	<b>Telephone number / Website</b>
<b>Virgin Islands</b>	Department of Labor P.O. Box 302608 St. Thomas, VI 00803-2608	(340) 776-3700 <a href="http://www.vidol.gov">www.vidol.gov</a>
<b>Washington</b>	Employment Security Department P.O. Box 9046 Olympia, WA 98507-9046	(360) 902-9360 <a href="http://fortress.wa.gov/esd/portal">http://fortress.wa.gov/esd/portal</a>
<b>West Virginia</b>	Bureau of Employment Programs 112 California Avenue Building 4 Charleston, WV 25305-0016	(304) 558-2676 <a href="http://www.wvbep.org/bep/uc">www.wvbep.org/bep/uc</a>
<b>Wisconsin</b>	Department of Workforce Development P.O. Box 7942 Madison, WI 53707-7942	(608) 261-6700 <a href="http://www.dwd.state.wi.us">www.dwd.state.wi.us</a>
<b>Wyoming</b>	Unemployment Tax Division P.O. Box 2760 Casper, WY 82602-2760	(307) 235-3217 <a href="http://wydoe.state.wy.us">http://wydoe.state.wy.us</a>



### Table 3. Employee Social Security (6.2%) and Medicare (1.45%) Tax Withholding Table

(See Circular E for income tax withholding tables.)

Use this table to figure the amount of social security and Medicare taxes to withhold from each wage payment. For example, on a wage payment of \$180, the employee social security tax is \$11.16 (\$6.20 tax on \$100 plus \$4.96 on \$80 wages). The employee Medicare tax is \$2.61 (\$1.45 tax on \$100 plus \$1.16 on \$80 wages).

If wage payment is:	The social security tax to be withheld is:	The Medicare tax to be withheld is:	If wage payment is: . . . . .	The social security tax to be withheld is:	The Medicare tax to be withheld is:
\$ 1.00 . . . . .	\$.06	\$.01	\$ 51.00 . . . . .	\$ 3.16	\$.74
2.00 . . . . .	.12	.03	52.00 . . . . .	3.22	.75
3.00 . . . . .	.19	.04	53.00 . . . . .	3.29	.77
4.00 . . . . .	.25	.06	54.00 . . . . .	3.35	.78
5.00 . . . . .	.31	.07	55.00 . . . . .	3.41	.80
6.00 . . . . .	.37	.09	56.00 . . . . .	3.47	.81
7.00 . . . . .	.43	.10	57.00 . . . . .	3.53	.83
8.00 . . . . .	.50	.12	58.00 . . . . .	3.60	.84
9.00 . . . . .	.56	.13	59.00 . . . . .	3.66	.86
10.00 . . . . .	.62	.15	60.00 . . . . .	3.72	.87
11.00 . . . . .	.68	.16	61.00 . . . . .	3.78	.88
12.00 . . . . .	.74	.17	62.00 . . . . .	3.84	.90
13.00 . . . . .	.81	.19	63.00 . . . . .	3.91	.91
14.00 . . . . .	.87	.20	64.00 . . . . .	3.97	.93
15.00 . . . . .	.93	.22	65.00 . . . . .	4.03	.94
16.00 . . . . .	.99	.23	66.00 . . . . .	4.09	.96
17.00 . . . . .	1.05	.25	67.00 . . . . .	4.15	.97
18.00 . . . . .	1.12	.26	68.00 . . . . .	4.22	.99
19.00 . . . . .	1.18	.28	69.00 . . . . .	4.28	1.00
20.00 . . . . .	1.24	.29	70.00 . . . . .	4.34	1.02
21.00 . . . . .	1.30	.30	71.00 . . . . .	4.40	1.03
22.00 . . . . .	1.36	.32	72.00 . . . . .	4.46	1.04
23.00 . . . . .	1.43	.33	73.00 . . . . .	4.53	1.06
24.00 . . . . .	1.49	.35	74.00 . . . . .	4.59	1.07
25.00 . . . . .	1.55	.36	75.00 . . . . .	4.65	1.09
26.00 . . . . .	1.61	.38	76.00 . . . . .	4.71	1.10
27.00 . . . . .	1.67	.39	77.00 . . . . .	4.77	1.12
28.00 . . . . .	1.74	.41	78.00 . . . . .	4.84	1.13
29.00 . . . . .	1.80	.42	79.00 . . . . .	4.90	1.15
30.00 . . . . .	1.86	.44	80.00 . . . . .	4.96	1.16
31.00 . . . . .	1.92	.45	81.00 . . . . .	5.02	1.17
32.00 . . . . .	1.98	.46	82.00 . . . . .	5.08	1.19
33.00 . . . . .	2.05	.48	83.00 . . . . .	5.15	1.20
34.00 . . . . .	2.11	.49	84.00 . . . . .	5.21	1.22
35.00 . . . . .	2.17	.51	85.00 . . . . .	5.27	1.23
36.00 . . . . .	2.23	.52	86.00 . . . . .	5.33	1.25
37.00 . . . . .	2.29	.54	87.00 . . . . .	5.39	1.26
38.00 . . . . .	2.36	.55	88.00 . . . . .	5.46	1.28
39.00 . . . . .	2.42	.57	89.00 . . . . .	5.52	1.29
40.00 . . . . .	2.48	.58	90.00 . . . . .	5.58	1.31
41.00 . . . . .	2.54	.59	91.00 . . . . .	5.64	1.32
42.00 . . . . .	2.60	.61	92.00 . . . . .	5.70	1.33
43.00 . . . . .	2.67	.62	93.00 . . . . .	5.77	1.35
44.00 . . . . .	2.73	.64	94.00 . . . . .	5.83	1.36
45.00 . . . . .	2.79	.65	95.00 . . . . .	5.89	1.38
46.00 . . . . .	2.85	.67	96.00 . . . . .	5.95	1.39
47.00 . . . . .	2.91	.68	97.00 . . . . .	6.01	1.41
48.00 . . . . .	2.98	.70	98.00 . . . . .	6.08	1.42
49.00 . . . . .	3.04	.71	99.00 . . . . .	6.14	1.44
50.00 . . . . .	3.10	.73	100.00 . . . . .	6.20	1.45



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## Tax Publications for Individual Taxpayers

See *How To Get Tax Help* for a variety of ways to get publications, including by computer, phone, and mail.

### General Guides

- 1 Your Rights as a Taxpayer
- 17 Your Federal Income Tax (For Individuals)
- 334 Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ)
- 509 Tax Calendars for 2008
- 553 Highlights of 2007 Tax Changes
- 910 IRS Guide to Free Tax Services

### Specialized Publications

- 3 Armed Forces' Tax Guide
- 54 Tax Guide for U.S. Citizens and Resident Aliens Abroad
- 225 Farmer's Tax Guide
- 463 Travel, Entertainment, Gift, and Car Expenses
- 501 Exemptions, Standard Deduction, and Filing Information
- 502 Medical and Dental Expenses (Including the Health Coverage Tax Credit)
- 503 Child and Dependent Care Expenses
- 504 Divorced or Separated Individuals
- 505 Tax Withholding and Estimated Tax
- 514 Foreign Tax Credit for Individuals
- 516 U.S. Government Civilian Employees Stationed Abroad
- 517 Social Security and Other Information for Members of the Clergy and Religious Workers
- 519 U.S. Tax Guide for Aliens
- 521 Moving Expenses
- 523 Selling Your Home
- 524 Credit for the Elderly or the Disabled
- 525 Taxable and Nontaxable Income
- 526 Charitable Contributions
- 527 Residential Rental Property (Including Rental of Vacation Homes)
- 529 Miscellaneous Deductions
- 530 Tax Information for First-Time Homeowners

- 531 Reporting Tip Income
- 536 Net Operating Losses (NOLs) for Individuals, Estates, and Trusts
- 537 Installment Sales
- 541 Partnerships
- 544 Sales and Other Dispositions of Assets
- 547 Casualties, Disasters, and Thefts
- 550 Investment Income and Expenses (Including Capital Gains and Losses)
- 551 Basis of Assets
- 552 Recordkeeping for Individuals
- 554 Tax Guide for Seniors
- 555 Community Property
- 556 Examination of Returns, Appeal Rights, and Claims for Refund
- 559 Survivors, Executors, and Administrators
- 561 Determining the Value of Donated Property
- 564 Mutual Fund Distributions
- 570 Tax Guide for Individuals With Income From U.S. Possessions
- 571 Tax-Sheltered Annuity Plans (403(b) Plans) For Employees of Public Schools and Certain Tax-Exempt Organizations
- 575 Pension and Annuity Income
- 584 Casualty, Disaster, and Theft Loss Workbook (Personal-Use Property)
- 587 Business Use of Your Home (Including Use by Daycare Providers)
- 590 Individual Retirement Arrangements (IRAs)
- 593 Tax Highlights for U.S. Citizens and Residents Going Abroad
- 594 The IRS Collection Process
- 596 Earned Income Credit (EIC)
- 721 Tax Guide to U.S. Civil Service Retirement Benefits
- 901 U.S. Tax Treaties
- 907 Tax Highlights for Persons with Disabilities

- 908 Bankruptcy Tax Guide
- 915 Social Security and Equivalent Railroad Retirement Benefits
- 919 How Do I Adjust My Tax Withholding?
- 925 Passive Activity and At-Risk Rules
- 926 Household Employer's Tax Guide For Wages Paid in 2008
- 929 Tax Rules for Children and Dependents
- 936 Home Mortgage Interest Deduction
- 946 How To Depreciate Property
- 947 Practice Before the IRS and Power of Attorney
- 950 Introduction to Estate and Gift Taxes
- 967 The IRS Will Figure Your Tax
- 969 Health Savings Accounts and Other Tax-Favored Health Plans
- 970 Tax Benefits for Education
- 971 Innocent Spouse Relief
- 972 Child Tax Credit
- 1542 Per Diem Rates (For Travel Within the Continental United States)
- 1544 Reporting Cash Payments of Over \$10,000 (Received in a Trade or Business)
- 1546 Taxpayer Advocate Service – Your Voice at the IRS

### Spanish Language Publications

- 1SP Derechos del Contribuyente
- 579SP Cómo Preparar la Declaración de Impuesto Federal
- 594SP Que es lo que Debemos Saber sobre el Proceso de Cobro del IRS
- 596SP Crédito por Ingreso del Trabajo
- 850 English-Spanish Glossary of Words and Phrases Used in Publications Issued by the Internal Revenue Service
- 1544SP Informe de Pagos en Efectivo en Exceso de \$10,000 (Recibidos en una Ocupación o Negocio)

## Commonly Used Tax Forms

See *How To Get Tax Help* for a variety of ways to get forms, including by computer, phone, and mail.

Form Number and Title
1040 U.S. Individual Income Tax Return
Sch A&B Itemized Deductions & Interest and Ordinary Dividends
Sch C Profit or Loss From Business
Sch C-EZ Net Profit From Business
Sch D Capital Gains and Losses
Sch D-1 Continuation Sheet for Schedule D
Sch E Supplemental Income and Loss
Sch EIC Earned Income Credit
Sch F Profit or Loss From Farming
Sch H Household Employment Taxes
Sch J Income Averaging for Farmers and Fishermen
Sch R Credit for the Elderly or the Disabled
Sch SE Self-Employment Tax
1040A U.S. Individual Income Tax Return
Sch 1 Interest and Ordinary Dividends for Form 1040A Filers
Sch 2 Child and Dependent Care Expenses for Form 1040A Filers
Sch 3 Credit for the Elderly or the Disabled for Form 1040A Filers
1040EZ Income Tax Return for Single and Joint Filers With No Dependents
1040-ES Estimated Tax for Individuals
1040X Amended U.S. Individual Income Tax Return

Form Number and Title
2106 Employee Business Expenses
2106-EZ Unreimbursed Employee Business Expenses
2210 Underpayment of Estimated Tax by Individuals, Estates, and Trusts
2441 Child and Dependent Care Expenses
2848 Power of Attorney and Declaration of Representative
3903 Moving Expenses
4562 Depreciation and Amortization
4868 Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
4952 Investment Interest Expense Deduction
5329 Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
6251 Alternative Minimum Tax—Individuals
8283 Noncash Charitable Contributions
8582 Passive Activity Loss Limitations
8606 Nondeductible IRAs
8812 Additional Child Tax Credit
8822 Change of Address
8829 Expenses for Business Use of Your Home
8863 Education Credits (Hope and Lifetime Learning Credits)
9465 Installment Agreement Request