

SCHEDULE H (Form 1040)

Department of the Treasury Internal Revenue Service

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

Attach to Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041.

Go to www.irs.gov/ScheduleH for instructions and the latest information.

OMB No. 1545-0074

2023 Attachment Sequence No. 44

Name of employer

Social security number

Employer identification number

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

- A Did you pay any one household employee cash wages of \$2,600 or more in 2023?
B Did you withhold federal income tax during 2023 for any household employee?
C Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2022 or 2023 to all household employees?

Part I Social Security, Medicare, and Federal Income Taxes

Table with 4 columns: Line number, Description, Sub-column, and Total. Rows include 1a-1b, 2a-2c, 3-6, 7, 8a-8n.

- 9 Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2022 or 2023 to all household employees?
No. Stop. Include the amount from line 8d above on Schedule 2 (Form 1040), line 9.
Yes. Go to line 10.

Part II Federal Unemployment (FUTA) Tax

	Yes	No
10 Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No"	10	
11 Did you pay all state unemployment contributions for 2023 by April 15, 2024? Fiscal year filers, see instructions	11	
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12	

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

Section A

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

Section B

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

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund
		From	To					
18 Totals						18		
19 Add columns (g) and (h) of line 18						19		
20 Total cash wages subject to FUTA tax (see the line 15 instructions)							20	
21 Multiply line 20 by 6.0% (0.06)							21	
22 Multiply line 20 by 5.4% (0.054)						22		
23 Enter the smaller of line 19 or line 22. (If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here) <input type="checkbox"/>							23	
24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25							24	

Part III Total Household Employment Taxes

25 Enter the amount from line 8d. If you checked the "Yes" box on line C of page 1, enter -0-	25
26 Add line 16 (or line 24) and line 25	26
27 Are you required to file Form 1040? <input type="checkbox"/> Yes. Stop. Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from lines 8e and 8f on Schedule 3 (Form 1040), line 13z. Don't complete Part IV below. <input type="checkbox"/> No. You may have to complete Part IV. See instructions for details.	

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

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

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

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

Employer's signature _____	Date _____
Print/Type preparer's name	Preparer's signature
Print/Type preparer's name	Date
Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN
Firm's address	Phone no.