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-SS, 1040-NR, or 1041.

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

OMB No. 1545-0074

2025

Attachment Sequence No. **44**

Name of employer

Social security number

Employer identification number (EIN)

Calendar year taxpayers having no household employees in 2025 don't have to complete this form for 2025.

A Did you pay **any one** household employee cash wages of $2,800 or more in 2025? (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 1.
- ☐ **No.** Go to line B.

B Did you withhold federal income tax during 2025 for any household employee?

- ☐ **Yes.** Skip line C and go to line 7.
- ☐ **No.** Go to line C.

C Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2024 or 2025 to **all** household employees? (**Don't** count cash wages paid in 2024 or 2025 to your spouse, your child under age 21, or your parent.)

- ☐ **No. Stop.** Don't file this schedule.
- ☐ **Yes.** Skip lines 1–9 and go to line 10.

Part I Social Security, Medicare, and Federal Income Taxes

1	Total cash wages subject to social security tax	1	
2	Social security tax. Multiply line 1 by 12.4% (0.124)	2	
3	Total cash wages subject to Medicare tax	3	
4	Medicare tax. Multiply line 3 by 2.9% (0.029)	4	
5	Total cash wages subject to Additional Medicare Tax withholding	5	
6	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)	6	
7	Federal income tax withheld, if any	7	
8	Total social security, Medicare, and federal income taxes. Add lines 2, 4, 6, and 7	8	

9 Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2024 or 2025 to **all** household employees? (**Don't** count cash wages paid in 2024 or 2025 to your spouse, your child under age 21, or your parent.)

- ☐ **No. Stop.** Include the amount from line 8 above on Schedule 2 (Form 1040), line 9. If you're not required to file Form 1040, see the line 9 instructions.
- ☐ **Yes.** Go to line 10.

Part II Federal Unemployment (FUTA) Tax

			Yes	No
10	Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "**No**"	10	☐	☐
11	Did you pay all state unemployment contributions for 2025 by April 15, 2026? 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 From	(c) To	(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
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) ☐	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 8. 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?

☐ **Yes. Stop.** Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. **Don't** complete Part IV below.
☐ **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	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

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	