

# Employer's Quarterly Tax Return for Household Employees

(For Social Security, Medicare, and Withheld Income Taxes) See separate Instructions.

Your name, address, employer identification number, and calendar quarter of return. (If not correct, please change.)

Name  Date quarter ended

Address and ZIP code  Employer identification number

**FOR IRS USE ONLY**

If address is different from prior return, check here.

1	1	1	1	1	1	1	1	1	1	2	2	2	2	2	2	2	2	2	2	3	3	3	3	3	3
4	4	4	4	5	6	7	7	7	7	7	7	8	8	8	9	10	10	10	10	10	10	10	10	10	10

**Social security and Medicare taxes are due for each household employee to whom you paid cash wages of \$1,000 or more in the calendar year covered by this return. For information on Federal Unemployment (FUTA) Tax, see page 3 of Instructions.**

If you do **NOT** expect to pay taxable wages in the future, check here

1	Total cash wages subject to social security taxes (see page 1 of Instructions)	1		
2	Social security taxes (multiply line 1 by 12.4% (.124))		2	
3	Total cash wages subject to Medicare taxes (see page 1 of Instructions)	3		
4	Medicare taxes (multiply line 3 by 2.9% (.029))		4	
5	Federal income tax withheld (if requested by your employee) (see page 2 of Instructions)		5	
6	Total taxes (add lines 2, 4, and 5). See instructions. Enter the amount from line 5 of Adjustment Schedule on page 2 here $\blacktriangleright$ \$ _____		6	
7	Advance earned income credit (EIC) payments <b>ONLY</b> , if any (see page 2 of Instructions)		7	
8	Total taxes due (subtract line 7 from line 6). Pay this amount to the Internal Revenue Service. <b>If no tax is due, write NONE</b>		8	

Send Form 942 and your payment to your **Internal Revenue Service Center** (see **Where To File** on page 2 of Instructions).

**Important:** You **MUST** give a Form W-2 to each employee and file Copy A with the **Social Security Administration**—see page 3 of Instructions.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of employer  $\blacktriangleright$

Date  $\blacktriangleright$

**See separate instructions for information on completing this form.**

**Adjustment Schedule for Household Employment Taxes**

Complete line 1 for each household employee for whom you paid social security and Medicare taxes for any of the first three quarters of 1994, **but do not include employees to whom you paid wages of \$1,000 or more during 1994.**

(If you need more space, attach a separate sheet.)

1	(a) Name and social security number of household employee	(b) Total 1994 social security wages (box 3 of Form W-2)	(c) Quarter wages were paid	Wages for which you are claiming— (complete only one column for each employee)			
				(d) BOTH employer's and employee's share (employee's written consent required for withheld amounts not repaid to employee)		(e) ONLY employer's share	
		\$	1st Quarter	\$		\$	
	- -		2nd Quarter	\$		\$	
			3rd Quarter	\$		\$	
		\$	1st Quarter	\$		\$	
	- -		2nd Quarter	\$		\$	
			3rd Quarter	\$		\$	
		\$	1st Quarter	\$		\$	
	- -		2nd Quarter	\$		\$	
			3rd Quarter	\$		\$	
2	Totals . . . . .		2	\$		\$	
3	Tax rate . . . . .		3	×	.153	×	.0765
4	Multiply line 2 by line 3. . . . .		4	\$		\$	
5	Total social security and Medicare tax adjustment. Add columns (d) and (e) of line 4 and enter the total here. Also, enter this amount in the entry space to the left of line 6 . . . . .		5	\$			

**Employer Certification**

I certify that for each employee for whom an entry is made in **column (d)**: (1) I have not withheld social security and Medicare taxes from the employee's pay, (2) I have returned to the employee any social security and Medicare taxes withheld from the employee's pay, or (3) I have obtained the employee's written consent to claim a refund on the employee's behalf of the social security and Medicare taxes withheld from the employee's pay. I also certify that for each employee for whom an entry is made in **column (e)**, either the employee would not provide written consent or I was unable to locate the employee.

## Employer's Quarterly Tax Return for Household Employees

(For Social Security, Medicare, and Withheld Income Taxes) See separate Instructions.

### KEEP FOR YOUR RECORDS

Name..... Date quarter ended .....

Address..... Employer identification number.....

**IMPORTANT: Keep this page and a copy of each related schedule or statement. Enter your name, address, employer identification number, and the period for which you are filing the return.**

**Make check or money order payable to, and mail to, the Internal Revenue Service.**

**Social security and Medicare taxes are due for each household employee to whom you paid cash wages of \$1,000 or more in the calendar year covered by this return. For information on Federal Unemployment (FUTA) Tax, see page 3 of Instructions.**

If you do **NOT** expect to pay taxable wages in the future, check here . . . . .

1 Total cash wages subject to social security taxes (see page 1 of Instructions) . . . . .	<b>1</b>			
2 Social security taxes (multiply line 1 by 12.4% (.124)) . . . . .			<b>2</b>	
3 Total cash wages subject to Medicare taxes (see page 1 of Instructions) . . . . .	<b>3</b>			
4 Medicare taxes (multiply line 3 by 2.9% (.029)) . . . . .			<b>4</b>	
5 Federal income tax withheld (if requested by your employee) (see page 2 of Instructions) . . . . .			<b>5</b>	
6 Total taxes (add lines 2, 4, and 5). See instructions . . . . .			<b>6</b>	
Enter the amount from line 5 of Adjustment Schedule on page 2 here ► \$_____				
7 Advance earned income credit (EIC) payments <b>ONLY</b> , if any (see page 2 of Instructions) . . . . .			<b>7</b>	
8 Total taxes due (subtract line 7 from line 6). Pay this amount to the Internal Revenue Service. <b>If no tax is due, write NONE</b> . . . . .			<b>8</b>	

Send Form 942 and your payment to your **Internal Revenue Service Center** (see **Where To File** on page 2 of Instructions).

**Important:** You **MUST** give a Form W-2 to each employee and file Copy A with the **Social Security Administration**—see page 3 of Instructions.

**Employee Information (Optional).**—The schedule below will help you complete Form W-2. Fill in the spaces that apply each quarter; add the quarterly amounts at the end of the year; and complete Form W-2. If you have more than one employee, you may keep a similar record for each employee.

**Note:** *The box numbers or letters below correspond to the box numbers or letters on Form W-2.*

Employee's social security number (box d)		Employee's name, address, and ZIP code (boxes e and f)			Advance earned income credit (EIC) payments (if any) (box 9)	
Wages subject to income tax (box 1)	Federal income tax withheld (if any) (box 2)	Wages subject to social security taxes (box 3)	Employee social security tax withheld (box 4)	Wages subject to Medicare taxes (box 5)	Employee Medicare tax withheld (box 6)	

**Adjustment Schedule for Household Employment Taxes**

Complete line 1 for each household employee for whom you paid social security and Medicare taxes for any of the first three quarters of 1994, **but do not include employees to whom you paid wages of \$1,000 or more during 1994.**

(If you need more space, attach a separate sheet.)

1	(a) Name and social security number of household employee	(b) Total 1994 social security wages (box 3 of Form W-2)	(c) Quarter wages were paid	Wages for which you are claiming— (complete only one column for each employee)			
				(d) BOTH employer's and employee's share (employee's written consent required for withheld amounts not repaid to employee)		(e) ONLY employer's share	
		\$	1st Quarter	\$		\$	
	- -		2nd Quarter	\$		\$	
			3rd Quarter	\$		\$	
		\$	1st Quarter	\$		\$	
	- -		2nd Quarter	\$		\$	
			3rd Quarter	\$		\$	
		\$	1st Quarter	\$		\$	
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			3rd Quarter	\$		\$	
2	Totals . . . . .		2	\$		\$	
3	Tax rate . . . . .		3	×	.153	×	.0765
4	Multiply line 2 by line 3. . . . .		4	\$		\$	
5	Total social security and Medicare tax adjustment. Add columns (d) and (e) of line 4 and enter the total here. Also, enter this amount in the entry space to the left of line 6 . . . . .		5	\$		\$	

**Employer Certification**

I certify that for each employee for whom an entry is made in **column (d)**: (1) I have not withheld social security and Medicare taxes from the employee's pay, (2) I have returned to the employee any social security and Medicare taxes withheld from the employee's pay, or (3) I have obtained the employee's written consent to claim a refund on the employee's behalf of the social security and Medicare taxes withheld from the employee's pay. I also certify that for each employee for whom an entry is made in **column (e)**, either the employee would not provide written consent or I was unable to locate the employee.