

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.)

FOR IRS USE ONLY

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

If address is different from prior return, check here.

Social security and Medicare taxes are due for each household employee to whom you paid cash wages of \$50 or more in the calendar quarter covered by this return. For income tax withholding, see page 2 of the Instructions.

If you will **NOT** need to file Form 942 in the future, check here

1 Total cash wages subject to social security taxes (see page 2 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 2 of Instructions)	3			
4 Medicare taxes (multiply line 3 by 2.9% (.029))	4			
5 Federal income tax withheld (if requested by your employee)	5			
6 Total taxes (add lines 2, 4, and 5)	6			
7 Advance earned income credit (EIC) payments ONLY , if any (see page 1 of Instructions)	7			
8 Total taxes due (subtract line 7 from line 6). Pay to the Internal Revenue Service	8			

If no tax is due, write NONE on line 8 ▲

Important: You **MUST** give a Form W-2 to each employee and file Copy A with the **Social Security Administration**—see page 3. Send Form 942 and your payment **ONLY** to your **Internal Revenue Service Center** (see **Where To File** on page 3).

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

Signature of employer ▶

Date ▶

See separate instructions for information on completing this form.

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 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.

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If you will **NOT** need to file Form 942 in the future, check here

1	Total cash wages subject to social security taxes (see page 2 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 2 of Instructions)	3		
4	Medicare taxes (multiply line 3 by 2.9% (.029))	4		
5	Federal income tax withheld (if requested by your employee)	5		
6	Total taxes (add lines 2, 4, and 5)	6		
7	Advance earned income credit (EIC) payments ONLY , if any (see page 1 of Instructions)	7		
8	Total taxes due (subtract line 7 from line 6). Pay to the Internal Revenue Service	8		

If no tax is due, write NONE on line 8 ▲

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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)