

Note: The draft you are looking for begins on the next page.

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Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

TREASURY/IRS AND OMB USE ONLY DRAFT

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.

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

2025 Attachment Sequence No. 44

OMB No. 1545-0074

Name of employer

Sequence
Social security number

Employer identification number (EIN)

Calen	ndar year taxpayers having no household employees in 2025 don't have to complete this form for 2	202	5.					
A	Did you pay any one household employee cash wages of \$2,800 or more in 2025? (If any househ your child under age 21, your parent, or anyone under age 18, see the line A instructions before y							ouse,
	☐ Yes. Skip lines B and C and go to line 1.☐ No. Go to line B.							
В	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.							
С	Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2024 or 2025 to all (Don't count cash wages paid in 2024 or 2025 to your spouse, your child under age 21, or your				d en	nploy	ees?	
	No. Stop. Don't file this schedule.Yes. Skip lines 1–9 and go to line 10.							
Par	Social Security, Medicare, and Federal Income Taxes							
1	Total cash wages subject to social security tax							
2	Social security tax. Multiply line 1 by 12.4% (0.124)				2			
3	Total cash wages subject to Medicare tax			4				
4	Medicare tax. Multiply line 3 by 2.9% (0.029)			I	4			
5	Total cash wages subject to Additional Medicare Tax withholding			+				
6	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)			F	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			

Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2024 or 2025 to all household employees?

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,

(Don't count cash wages paid in 2024 or 2025 to your spouse, your child under age 21, or your parent.)

see the line 9 instructions.

☐ **Yes.** Go to line 10.

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Schedule H (Form 1040) 2025 Page 2 **Federal Unemployment (FUTA) Tax** Part II Yes No 10 Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction 10 Did you pay all state unemployment contributions for 2025 by April 15, 2026? Fiscal year filers, see instructions 11 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 Name of the state where you paid unemployment contributions 13 14 Contributions paid to your state unemployment fund 15 15 FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25 16 16 Section B 17 Complete all columns below that apply (if you need more space, see instructions): (h) (g) Name of state State experience Multiply col. (b) Multiply col. (b) Subtract col. (f) Contributions Taxable wages State (as defined in rate period experience by 0.054 by col. (d) from col. (e). paid to state state act) If zero or less. unemployment fund rate enter -0-From 18 Totals . 18 19 Add columns (g) and (h) of line 18 20 Total cash wages subject to FUTA tax (see the line 15 instructions) . 20 21 21 22 Multiply line 20 by 5.4% (0.054) 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 23 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25 24 24 **Total Household Employment Taxes** Enter the amount from line 8. If you checked the "Yes" box on line C of page 1, enter -0- . 25 25 26 Add line 16 (or line 24) and line 25 26 Are you required to file Form 1040? 27 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 ZIP code State 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 Preparer's name Preparer's signature Date PTIN Check if **Paid** self-employed **Preparer** Firm's EIN Firm's name **Use Only** Firm's address Phone no.