Who Are Household Workers?

Maids, cooks, gardeners, valets, chauffeurs, etc., performing household work in or about a private home—also babysitters—whether adult or teenage—who come to a private home regularly to care for children.

Not All Household Workers Are Covered by the Law

If the total amount of cash you pay an employee for household work in a calendar quarter is less than \$50, it 942 or Form 941, with a report of does not count toward benefits and no social security tax is paid on it.

Work performed as an employee by a parent for his son or daughter, by a child under 21 for his parent, by a husband for his wife, or by a wife for her husband is not covered by the law.

If You Pay a Household Worker \$50 or More in Cash Wages in a Calendar Quarter:

Social security taxes must be paid on these wages.

You are expected to deduct 3 percent from the worker's cash wages. This is his contribution toward the social security tax. Your contribution is an equal amount. Before the end of the month after the calendar quarter you must send the tax, using either Form wages paid, to the District Director of Internal Revenue.

This Is What You Should Do:

Fill out and mail the post card below. You will then receive information about how to make the reports.

Ask your employee to show you his If More Than One or her social security card, and copy the name and number from it. You will need them for your reports.

If your employee does not have a social security account number, tell him or her to get one from the nearest social security district office. If the number is not obtained in time to enter it on your tax return, write "unknown" in the space provided for the number and enclose a slip giving the employee's name and address.

Just as any other employer, you are required to give your employee a yearly statement of the total wages paid during the year and the total amount of social security tax deducted from those wages.

Person Works in Your Home:

Consider each separately. Each person employed in your home who is paid \$50 or more in cash wages in a calendar quarter is covered by the law.

Are Room, Board, and Car Tokens Counted?

No, only cash payments count. But all cash paid counts, even if part of it is paid to cover the cost of board, room, or car tokens.

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Social Security Administration

U.S. TREASURY DEPARTMENT, Internal Revenue

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PLACE STAMP HERE

DISTRICT DIRECTOR OF INTERNAL REVENUE

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