

# 2/26/25 Update (incorporating Counsel feedback)

## 2/26 Version incorporating Counsel feedback

## Original version sent to Counsel

Changed "pay a household employee" to "have a household employee". I think this rewording will help make it more clear that it's THEIR household employee versus someone else's household employee who they're paying.

I thought it would be useful to place the EIN line in the bite so it's on the screen instead of in the snack. I also added the cue about the W-2 because I think people are likely to know if they have a EIN and gave someone a W-2 or not.

In <TY>, did <you/you or MFJSpouse1st> **have** a household employee **who came** to your home to provide child or dependent care?

We ask this because if you **had** a household employee, you **may** need to pay employment taxes and file Schedule H (Form 1040) with your federal tax return. Direct File doesn't yet support this.

- They may be a household employee if:
- They come to your home and you control what work is done and how it's done
  - You hired them and pay them directly (even if they were recommended by an agency)
  - You have an Employer Identification Number (EIN) and provided them with a Form W-2

- They may **not** be a household employee if:
- They provide the care from their own home or place of business
  - You pay an agency to place them in your home and the agency controls what work is done and how it's done

Learn more about who's considered a household employee.

- ☐ Yes
- ☐ No

### Why do we ask about household employees?

If you hired a household employee in <TY>, you may need to pay employment taxes and file Schedule H (Form 1040) with your federal tax return. You'll also need an Employer Identification Number (EIN).

Direct File doesn't support Schedule H (Form 1040) yet, so if you must pay employment taxes, you'll need to find another way to file your federal taxes.

Learn more about who is considered a household employee.

**Link:** Find another way to file your federal taxes  
<https://www.irs.gov/filing/individuals/how-to-file>

**Link:** Learn more about who's considered a household employee.  
[https://www.irs.gov/publications/p503#en\\_US\\_2023\\_publink1000203385](https://www.irs.gov/publications/p503#en_US_2023_publink1000203385)

In ~~<TY>~~, did ~~<you/you or MFJSpouse1st>~~ ~~pay a household employee to come to your home and provide child or dependent care?~~

~~We ask this because if you paid a household employee, you may need to pay employment taxes and file Schedule H (Form 1040) with your federal tax return. Direct File doesn't yet support this.~~

- ~~They may be a household employee if:~~
- ~~• They come to your home and you control what work is done and how it's done~~
  - ~~• They were recommended by an agency but you hired them and pay them directly~~

- ~~They may **not** be a household employee if:~~
- ~~• They provide the care from their own home or place of business~~
  - ~~• An agency places them in your home and controls what work is done and how it's done~~

~~Learn more about who's considered a household employee.~~

- ☐ Yes
- ☐ No

**Link:** Learn more about who's considered a household employee.  
[https://www.irs.gov/publications/p503#en\\_US\\_2023\\_publink1000203385](https://www.irs.gov/publications/p503#en_US_2023_publink1000203385)