



Department of the Treasury
Internal Revenue Service

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Household Employer's Tax Guide

For use in **2013**



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Jan 14, 2013

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Future Developments

For the latest information about developments related to Publication 926, such as legislation enacted after it was published, go to www.irs.gov/pub926.

What's New

Social security and Medicare tax for 2013. The employee tax rate for social security is 6.2%. Previously, the employee tax rate for social security was 4.2%. The employer tax rate for social security remains unchanged at 6.2%. The social security wage base limit is \$113,700.

Employers should implement the 6.2% employee social security tax rate as soon as possible, but not later than February 15, 2013. After implementing the new 6.2% rate, employers should make an adjustment in a subsequent pay period to correct any underwithholding of social security tax as soon as possible, but not later than March 31, 2013.

The Medicare tax rate is 1.45% each for the employee and employer, unchanged from 2012. There is no wage base limit for Medicare tax. Social security and Medicare taxes apply to the wages of household employees you pay \$1,800 or more in cash or an equivalent form of compensation.

Household Employers Tax Guide

**United States. Internal Revenue
Service**



Household Employers Tax Guide:

Household Employer's Tax Guide, 1995-07 *Household Employer's Tax Guide For Wages Paid in 2000*, Publication 926, (Revised November 1999), 2000 *Household Employer's Tax Guide* Essentia Software Corporation, 2023-10-31 This guide is designed for first time household employers. It covers the six steps necessary to becoming a household employer and how to pay both your employee and employer taxes. This guide includes a 25% discount on the first year of NannyPay DIY household payroll software available at nannypay.com. The software is NOT required to become a household employer nor is it required to benefit from this guide. In 1997 Robert Dougher, the proud father of two young daughters, was looking for a simple payroll application that would permit him to calculate withholding taxes for his nanny's payroll check. Hiring a payroll service was an unnecessary and costly expense. Other than complicated integrated accounting software, there was nothing to be found. Believing that there were other household employers in the same situation, Robert teamed up with Adam Garson, founded Essentia Software Corporation and wrote the first version of NannyPay payroll software for household employers. Necessity was truly the mother of invention. That was 26 years ago and since then NannyPay software has developed into the primary software tool for do it yourself household payroll. Over the years Robert and Adam have learned a lot about the tax rules and regulations governing household employment and would like all household employers to benefit from this education even if they do not use NannyPay software. That is the genesis of this brief Employer's Guide. *Household Employer's Tax Guide*, 1999 ***Household Employer's Tax Guide, Publication 926, (Revised November 1998)***. United States. Internal Revenue Service, 1999* *The Household Employer's Handy Guide* Pasquale De Marco, 2025-03-09 In a world where household employment is becoming increasingly common, navigating the complexities of nanny tax and household employment laws can be a daunting task. This comprehensive guide is designed to provide household employers with the knowledge and tools they need to stay compliant and avoid costly mistakes. Written in a clear and accessible style, this book delves into the intricacies of nanny tax and household employment laws, clarifying the obligations and responsibilities of employers. It offers practical guidance on hiring and onboarding domestic workers, ensuring compliance with immigration laws and managing payroll and tax payments. It also addresses the unique considerations for live-in domestic workers, providing strategies for handling meal and transportation expenses and ensuring privacy and security. With the ever-changing landscape of employment laws, staying informed and updated is crucial for household employers. This book provides valuable insights into monitoring changes in federal and state laws, attending workshops and seminars, and utilizing online resources and forums. It also emphasizes the importance of maintaining proper records and documentation, including accurate time and attendance records, payroll records, and tax forms. This comprehensive guide is packed with real-life examples, case studies, and expert insights to illustrate the practical application of the information provided. It also includes a comprehensive appendix with helpful resources, including government agencies and websites, professional organizations, and

associations and legal and tax services for household employers Whether you re a first time household employer or an experienced one this book is an invaluable resource It provides the knowledge and tools you need to navigate the complexities of nanny tax and household employment laws ensuring compliance minimizing risks and fostering harmonious employer employee relationships Take control of your household employment responsibilities and gain peace of mind knowing that you re fulfilling your legal obligations and providing a safe and supportive work environment for your domestic workers If you like this book write a review

(Circular A), Agricultural Employer's Tax Guide , Ernst & Young Tax Guide 2017 Ernst & Young LLP,2016-11-08 Authoritative user friendly tax help from a global leader in tax services The EY Tax Guide 2017 is the American taxpayer s essential companion providing the answers you need alongside trusted advice from EY professionals and turning filing your taxes into a simple process This book brings clarity and ease to an otherwise complex process helping you see past impenetrable regulations to maximize your return Covering issues that the normal taxpayer encounters year in and year out this world class guidebook has been updated to align with the most recent tax law changes that are often misunderstood and typically overlooked in other guides including a new chapter with insights on the 3 8% levy on certain investment income known as the Net Investment Income Tax NIIT This year s guide also includes additional insight on simplified procedures for tangible property regulations and how they affect both individuals and businesses Situational solutions offer specific advice tailored to homeowners self employed entrepreneurs business executive and senior citizens helping you take advantage of every savings opportunity the government offers At a Glance features provide quick guidance on tax breaks and overlooked deductions new tax laws and how to avoid common errors so you can dip in as needed and find the answers you need quickly The EY Tax professionals keep track of tax law so you don t have to Their in depth knowledge and years of experience work together to help you file your taxes correctly and on time without leaving your hard earned money on the table This invaluable resource will help you Maximize your return with tax breaks and deductions See how the law has changed since last year s filing Avoid 25 common costly preparation errors Identify 50 most overlooked deductions Get focused guidance on your specific tax situation No need to wade through volumes of IRS rulings or indecipherable accounting jargon top level tax advice in accessible language is an EY specialty Make 2017 the year of frustration free filing and join the ranks of happy taxpayers with the EY Tax Guide 2017 Ernst & Young Tax Guide 2018 Ernst & Young LLP,2017-11-15 Minimize your tax and maximize your 2017 return The EY Tax Guide 2018 offers professional guidance for DIY tax prep As one of the nation s most trusted resources for tax advice this book can help you keep more of your money while filing completely correctly and on time Fully updated to reflect the latest changes to the law this new 2018 edition cuts through impenetrable tax codes and IRS rulings to give you the answers you need quickly and easily Whether you re a homeowner self employed entrepreneur business executive or senior citizen you ll discover the best tax strategy for your particular situation At a Glance reference sheets give you quick answers to common questions regarding new laws

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