

1 Nanny Tax Requirements

Tax Requirements and Forms When You Hire a Nanny



Nanny Tax Requirements

Whether your nanny works full-time, part-time or lives with your family, the odds are likely that in the eyes of federal and state governments, they are an employee of your household.

Tax Requirements and Forms When You Hire a Nanny

- ☐ Get a Tax Identification Number
- ☐ Get an Unemployment Insurance Account Number
- ☐ Complete Form I-9
- ☐ Complete Form W-4
- ☐ File a New Hire Report

Nanny Tax Requirements

What Nanny Taxes Do You Need to Pay?



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For the most part, you'll need to withhold and pay nanny taxes when you pay your nanny. Nanny taxes include:

- ☐ Social Security tax
- ☐ Medicare tax
- ☐ Federal unemployment taxes
- ☐ State unemployment taxes



Nanny Tax Requirements

Tax Filing Responsibilities: Quarterly and Annual



Quarterly Returns and Tax Payments

- ☐ Form 1040ES

Most states also require quarterly unemployment and withheld income tax payments, but a few expect to be paid monthly.

Annual Filing Requirements

The end of the year brings with it a number of new forms to fill out and distribute. As a household employer, you'll need to submit the following:

- ☐ Form W-2
- ☐ Form W-3
- ☐ Schedule H

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Month-by-Month Checklist for Nanny Taxes



January

- ☐ Send Form W-2s to employees.
- ☐ Submit Form 1040-ES, employer's quarterly federal tax return, by January 15 for the 4th quarter of the previous year.
- ☐ Submit Form W-3 and all Forms W-2 to the Social Security Administration by January 31.
- ☐ Submit state unemployment tax return for the 4th quarter of the previous year.
- ☐ Submit state Withholding Tax Reconciliation form to your state if withholding state income taxes.
- ☐ Pay your household employees as agreed, withholding the appropriate taxes.
- ☐ Set aside your share of FICA and unemployment taxes.

February

- ☐ Pay your household employees as agreed, withholding the appropriate taxes.
- ☐ Set aside your share of FICA and unemployment taxes.

March

- ☐ Pay your household employees as agreed, withholding the appropriate taxes.
- ☐ Set aside your share of FICA and unemployment taxes.

April

- ☐ Pay your household employees as agreed, withholding the appropriate taxes.
- ☐ Set aside your share of FICA and unemployment taxes.
- ☐ File IRS tax Form 1040 with the Schedule H and most state personal tax returns by April 15.
- ☐ File Form 1040-ES to remit federal employment taxes for the 1st Quarter.
- ☐ Pay state income tax as required.
- ☐ State unemployment taxes for the previous quarter will be due between the 15th and 30th, depending on your state.

July

- ☐ Pay your household employees as agreed, withholding the appropriate taxes.
- ☐ Set aside your share of FICA and unemployment taxes.
- ☐ File IRS tax Form 1040-ES to remit federal employment taxes for 2nd Quarter.
- ☐ Pay state income tax as required.
- ☐ State unemployment taxes for the previous quarter will be due between the 15th and 31st, depending on your state.

October

- ☐ Pay your household employees as agreed, withholding the appropriate taxes.
- ☐ Set aside your share of FICA and unemployment taxes.
- ☐ File IRS tax Form 1040-ES to remit federal employment taxes for 2nd Quarter.
- ☐ Pay state income tax as required.
- ☐ State unemployment taxes for the previous quarter will be due between the 15th and 31st, depending on your state.

May

- ☐ Pay your household employees as agreed, withholding the appropriate taxes.
- ☐ Set aside your share of FICA and unemployment taxes.

June

- ☐ Pay your household employees as agreed, withholding the appropriate taxes.
- ☐ Set aside your share of FICA and unemployment taxes.

August

- ☐ Pay your household employees as agreed, withholding the appropriate taxes.
- ☐ Set aside your share of FICA and unemployment taxes.

September

- ☐ Pay your household employees as agreed, withholding the appropriate taxes.
- ☐ Set aside your share of FICA and unemployment taxes.

November

- ☐ Pay your household employees as agreed, withholding the appropriate taxes.
- ☐ Set aside your share of FICA and unemployment taxes.

December

- ☐ Pay your household employees as agreed, withholding the appropriate taxes.
- ☐ Set aside your share of FICA and unemployment taxes.
- ☐ Review your employees' performance and discuss salary and benefits changes for the next year.

