

# Household Payroll and Tax Checklist

- Understand federal, state, and local tax, wage, and labor laws including workers' compensation, disability insurance, and domestic workers' bill of rights.  
<https://www.irs.gov/pub/irs-pdf/p926.pdf>
- Obtain your employer identification number. <https://www.irs.gov/EIN>
- If you are withholding income taxes, provide your employees with Form W-4.  
<https://www.irs.gov/pub/irs-pdf/fw4.pdf>
- Obtain Form I-9 for employee eligibility verification.  
<https://www.uscis.gov/sites/default/files/files/form/i-9.pdf>
- Apply for a state unemployment ID number. <https://dor.wa.gov/about/my-dor-help/business-licensing#hire>
- Obtain form 1040-ES for estimated tax payments (if desired). <https://www.irs.gov/pub/irs-pdf/f1040es.pdf>
- Agree to a regular pay period schedule with your employee following any applicable state laws.
- Withhold Social Security (6.2%) and Medicare taxes (1.45%) from your employee's gross pay.
- Withhold federal (if agreed upon) from your employee's gross pay.
- Pay employer federal, state, and local taxes on time.
- Keep records in a safe place for at least seven years.
- Provide your employees with Form W-2 (Wage and Tax Statement) on or before January 31.  
<https://www.irs.gov/pub/irs-pdf/fw2.pdf>
- Send Copy A of Form W-2 along with Form W-3 to the Social Security Administration by January 31. <https://www.irs.gov/pub/irs-pdf/iw2w3.pdf>
- File Schedule H with your federal income tax return (Form 1040) by April 15.  
<https://www.irs.gov/pub/irs-pdf/f1040sh.pdf>