



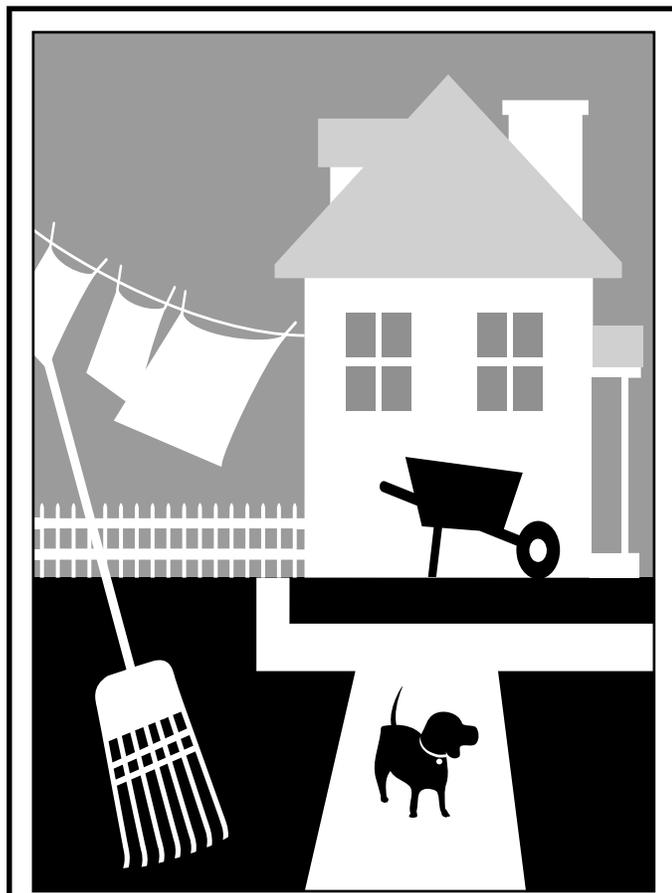
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Internal Revenue Service

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# Household Employer's Tax Guide

## For Wages Paid in 2002



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### Important Reminders

**Social security and Medicare wage threshold is \$1,300.** The social security and Medicare wage threshold is \$1,300 for 2002. This means that if you pay a household employee cash wages of less than \$1,300 in 2002, you do not have to report and pay social security and Medicare taxes on that employee's 2002 wages. For more information, see *Social security and Medicare wages* under *Social Security and Medicare Taxes*.

**Photographs of missing children.** The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling **1-800-THE-LOST (1-800-843-5678)** if you recognize a child.

### Introduction

The information in this publication applies to you only if you have a household employee. If you have a household employee in 2002, you may need to pay state and federal

employment taxes for 2002. You generally must add your federal employment taxes to the income tax that you will report on your 2002 federal income tax return.

This publication will help you decide whether you have a household employee and, if you do, whether you need to pay federal employment taxes. It explains how to figure, pay, and report social security tax, Medicare tax, federal unemployment tax, and federal income tax withholding for your household employee. It also explains what records you need to keep.

This publication also tells you where to find out whether you need to pay state unemployment tax for your household employee.

**Comments and suggestions.** We welcome your comments about this publication and your suggestions for future editions.

You can e-mail us while visiting our web site at [www.irs.gov](http://www.irs.gov).

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## Do You Have a Household Employee?

You have a household employee if you hired someone to do household work and that worker is your employee. The worker is your employee if you can control not only what work is done, but how it is done. If the worker is your employee, it does not matter whether the work is full time or part time or that you hired the worker through an agency or from a list provided by an agency or association. It also does not matter whether you pay the worker on an hourly, daily, or weekly basis or by the job.

**Example.** You pay Betty Shore to babysit your child and do light housework 4 days a week in your home. Betty follows your specific instructions about household and child care duties. You provide the household equipment and supplies that Betty needs to do her work. Betty is your household employee.

**Household work.** Household work is work done in or around your home by the following people.

- Babysitters
- Cleaning people
- Housekeepers
- Nannies
- Health aides
- Private nurses

- Maids
- Caretakers
- Yard workers
- Similar domestic workers

**Workers who are not your employees.** If only the worker can control how the work is done, the worker is not your employee but is self-employed. A self-employed worker usually provides his or her own tools and offers services to the general public in an independent business.

A worker who performs child care services for you in his or her home generally is not your employee.

If an agency provides the worker and controls what work is done and how it is done, the worker is not your employee.

**Example.** You made an agreement with John Peters to care for your lawn. John runs a lawn care business and offers his services to the general public. He provides his own tools and supplies, and he hires and pays any helpers he needs. Neither John nor his helpers are your household employees.

**More information.** More information about who is an employee is in Publication 15–A, *Employer's Supplemental Tax Guide*.

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## Can Your Employee Legally Work in the United States?



*It is unlawful for you to knowingly hire or continue to employ an alien who cannot legally work in the United States.*

When you hire a household employee to work for you on a regular basis, you and the employee must complete the Immigration and Naturalization Service (INS) **Form I–9, Employment Eligibility Verification**. No later than the first day of work, the employee must complete the employee section of the form by providing certain required information and attesting to his or her current work eligibility status in the United States. You must complete the employer section by examining documents presented by the employee as evidence of his or her identity and employment eligibility. Acceptable documents to establish identity and employment eligibility are listed on Form I–9. You should keep the completed Form I–9 in your own records. Do not submit it to the IRS, the INS, or any other government or other entity. The form must be kept available for review upon notice by an authorized U.S. Government official.

Two copies of Form I–9 are contained in the INS **Handbook for Employers** (Form M-274).



Call the INS at **1–800–870–3676** to order the *Handbook for Employers*. If you have questions about the employment eligibility verification process or other immigration-related employment matters,

contact the INS Office of Business Liaison at 1-800-357-2099.



You can also visit the INS web site at [www.ins.usdoj.gov](http://www.ins.usdoj.gov) to get Form I-9.

## Do You Need To Pay Employment Taxes?

If you have a household employee, you may need to withhold and pay social security and Medicare taxes, pay federal unemployment tax, or both. To find out, read *Table 1*.

You do not need to withhold federal income tax from your household employee's wages. But if your employee asks you to withhold it, you can. See *Do You Need To Withhold Federal Income Tax*, later.

If you need to pay social security, Medicare, or federal unemployment tax or choose to withhold federal income tax, read *Table 2* for an overview of what you may need to do.



*If you do not need to pay social security, Medicare, or federal unemployment tax and do not choose to withhold federal income tax, read State employment taxes, next. The rest of this publication does not apply to you.*

**State employment taxes.** You should contact your state unemployment tax agency to find out whether you need to pay state unemployment tax for your household employee. For the address and phone number, see the Appendix. You should also find out whether you need to pay or collect other state employment taxes or carry workers' compensation insurance.

## Social Security and Medicare Taxes

The social security tax pays for old-age, survivors, and disability benefits for workers and their families. The Medicare tax pays for hospital insurance.

Both you and your household employee may owe social security and Medicare taxes. Your share is 7.65% (6.2% for social security tax and 1.45% for Medicare tax) of the employee's social security and Medicare wages. Your employee's share is the same.



*You can use Table 3 (shown near the end of this publication) to figure the amount of social security and Medicare taxes to withhold from each wage payment.*

You are responsible for payment of your employee's share of the taxes as well as your own. You can either withhold your employee's share from the employee's wages or pay it from your own funds. If you decide to pay the employee's share from your own funds, see *Not withholding the employee's share*, later. Pay the taxes as discussed under *How Do You Make Tax Payments*, later. Also, see *What Forms Must You File*, later.

**Social security and Medicare wages.** You figure social security and Medicare taxes on the social security and Medicare wages you pay your employee.

**Table 1. Do You Need To Pay Employment Taxes?**

IF you ...	THEN you need to ...
<p><b>A-</b> Pay cash wages of \$1,300 or more in 2002 to any one household employee.</p> <p>Do not count wages you pay to—</p> <ul style="list-style-type: none"> <li>• Your spouse,</li> <li>• Your child age 20 or younger,</li> <li>• Your parent (see page 4 for an exception), or</li> <li>• Any employee age 17 or younger at any time in 2002 (see page 4 for an exception).</li> </ul>	<p>Withhold and pay social security and Medicare taxes</p> <ul style="list-style-type: none"> <li>• The taxes are 15.3% of cash wages.</li> <li>• Your employee's share is 7.65%. (You can choose to pay it yourself and not withhold it.)</li> <li>• Your share is a matching 7.65%.</li> </ul>
<p><b>B-</b> Pay total cash wages of \$1,000 or more in any calendar quarter of 2001 or 2002 to household employees.</p> <p>Do not count wages you pay to—</p> <ul style="list-style-type: none"> <li>• Your spouse,</li> <li>• Your child age 20 or younger, or</li> <li>• Your parent.</li> </ul>	<p>Pay federal unemployment tax</p> <ul style="list-style-type: none"> <li>• The tax is usually 0.8% of cash wages.</li> <li>• Wages over \$7,000 a year per employee are not taxed.</li> <li>• You may also owe state unemployment tax.</li> </ul>

**Note:** *If neither A nor B above applies, you do not need to pay any federal employment taxes. But you may still need to pay state employment taxes.*

If you pay your household employee cash wages of \$1,300 or more in 2002, all cash wages you pay to that employee in 2002 (regardless of when the wages were earned) are social security and Medicare wages. However, any noncash wages you pay do not count as social security and Medicare wages.

If you pay the employee less than \$1,300 in cash wages in 2002, none of the wages you pay the employee are social security and Medicare wages and neither you nor your employee will owe social security or Medicare tax on those wages.

**Cash wages.** Cash wages include wages you pay by check, money order, etc. Cash wages do not include the value of food, lodging, clothing, and other noncash items you give your household employee. However, cash you give your employee in place of these items is included in cash wages.

**State disability payments treated as wages.** Certain state disability plan payments that your household employee may receive are treated as social security and Medicare wages. For more information about these payments, see the instructions for Schedule H (Form 1040), *Household Employment Taxes*, and the notice issued by the state.

**Wages not counted.** Do not count wages you pay to any of the following individuals as social security and Medicare wages, even if these wages are \$1,300 or more during the year.

- 1) Your spouse.
- 2) Your child who is age 20 or younger.
- 3) Your parent. **Exception:** Count these wages if both the following conditions apply.
  - a) Your parent cares for your child who is **either** of the following:
    - i) Age 17 or younger, or

- ii) Has a physical or mental condition that requires the personal care of an adult for at least 4 continuous weeks in a calendar quarter.

b) Your marital status is **one** of the following:

- i) You are divorced and have not remarried,
- ii) You are a widow or widower, or
- iii) You are living with a spouse whose physical or mental condition prevents him or her from caring for your child for at least 4 continuous weeks in a calendar quarter.

- 4) An employee who is age 17 or younger at any time during the year. **Exception:** Count these wages if providing household services is the employee's principal occupation. If the employee is a student, providing household services is not considered to be his or her principal occupation.

Also, if your employee's cash wages reach \$84,900 in 2002, do not count any wages you pay that employee during the rest of the year as social security wages to figure social security tax. (But continue to count the employee's cash wages as Medicare wages to figure Medicare tax.)

If you reimburse your employee for the amount paid for transit passes used to commute to your home, do not count the reimbursement (up to \$100 per month for 2001) as wages. See Publication 15-B, *Employer's Tax Guide to Fringe Benefits*, for the 2002 amount. A transit pass includes any pass, token, farecard, voucher, or similar item entitling a person to ride on mass transit, such as a bus or train.

If you reimburse your employee for the amount paid for parking at or near your home or at or near a location from which your employee commutes to your home, do not count reimbursement (up to \$180 per month for 2001) as wages. See Publication 15-B for the 2002 amount.

## Table 2. Household Employer's Checklist

*You may need to do the following things when you have a household employee.*

<b>When you hire a household employee:</b>	<input type="checkbox"/> Find out if the person can legally work in the United States. <input type="checkbox"/> Find out if you need to pay state taxes.
<b>When you pay your household employee:</b>	<input type="checkbox"/> Withhold social security and Medicare taxes. <input type="checkbox"/> Withhold federal income tax. <input type="checkbox"/> Make advance payments of the earned income credit. <input type="checkbox"/> Decide how you will make tax payments. <input type="checkbox"/> Keep records.
<b>By January 31, 2003:</b>	<input type="checkbox"/> Get an employer identification number. <input type="checkbox"/> Give your employee Copies B, C, and 2 of Form W-2, <i>Wage and Tax Statement</i> .
<b>By February 28, 2003:</b>	<input type="checkbox"/> Send Copy A of Form W-2 to the Social Security Administration.
<b>By April 15, 2003:</b>	<input type="checkbox"/> File Schedule H (Form 1040), <i>Household Employment Taxes</i> , with your 2002 federal income tax return (Form 1040). If you do not have to file a return, use one of the other filing options, such as the option to file Schedule H by itself.

**Withholding the employee's share.** You should withhold the employee's share of social security and Medicare taxes if you expect to pay your household employee cash wages of \$1,300 or more in 2002. However, if you prefer to pay the employee's share yourself, see *Not withholding the employee's share*, next.

You can withhold the employee's share of the taxes even if you are not sure your employee's cash wages will be \$1,300 or more in 2002. If you withhold the taxes but then actually pay the employee less than \$1,300 in cash wages for the year, you should repay the employee.

Withhold 7.65% (6.2% for social security tax and 1.45% for Medicare tax) from each payment of social security and Medicare wages. You can use *Table 3*, later, to figure the proper amount to withhold. You will pay the amount withheld to the IRS with a matching amount for your share of the taxes. Do not withhold any social security tax after your employee's social security wages for the year reach \$84,900.

If you make an error by withholding too little, you should withhold additional taxes from a later payment. If you withhold too much, you should repay the employee.

**Example.** You hire a household employee (who is an unrelated individual over age 18) to care for your child and agree to pay cash wages of \$100 every Friday. You expect to pay your employee \$1,300 or more for the year. You should withhold \$7.65 from each \$100 wage payment and pay your employee the remaining \$92.35. The \$7.65 is the sum of \$6.20 ( $\$100 \times 6.2\%$ ) for your employee's share of social security tax and \$1.45 ( $\$100 \times 1.45\%$ ) for your employee's share of Medicare tax. Match the \$7.65 you withhold with \$7.65 from your own funds when you pay the taxes.

**Not withholding the employee's share.** If you prefer to pay your employee's social security and Medicare taxes from your own funds, you do not have to withhold them from your employee's wages. The social security and Medicare taxes you pay to cover your employee's share must be included in the employee's wages for income tax purposes. However, they are not counted as social security and Medicare wages or as federal unemployment (FUTA) wages.

**Example.** You hire a household employee (who is an unrelated individual over age 18) to care for your child and agree to pay cash wages of \$100 every Friday. You expect to pay your employee \$1,300 or more for the year. You decide to pay your employee's share of social security and Medicare taxes from your own funds. You pay your employee \$100 every Friday without withholding any social security or Medicare taxes.

For social security and Medicare tax purposes, your employee's wages each payday are \$100. For each wage payment, you will pay \$15.30 when you pay the taxes. This is \$7.65 (\$6.20 for social security tax + \$1.45 for Medicare tax) to cover your employee's share plus a matching \$7.65 for your share. For income tax purposes, your employee's wages each payday are \$107.65 ( $\$100 +$  the \$7.65 you will pay to cover your employee's share of social security and Medicare taxes).

## Federal Unemployment (FUTA) Tax

The federal unemployment tax is part of the federal and state program under the Federal Unemployment Tax Act (FUTA) that pays unemployment compensation to workers who lose their jobs. Like most employers, you may owe both the federal unemployment tax (the FUTA tax) and a state unemployment tax. Or, you may owe only the FUTA tax or only the state unemployment tax. To find out whether you will owe state unemployment tax, contact your state's unemployment tax agency. See the list of state unemployment agencies in the Appendix for the address.

The FUTA tax is 6.2% of your employee's FUTA wages. However, you may be able to take a credit of up to 5.4% against the FUTA tax, resulting in a net tax of 0.8%. Your credit for 2002 is limited unless you pay all the required contributions for 2002 to your state unemployment fund by April 15, 2003. The credit you can take for any contributions for 2002 that you pay after April 15, 2003, is limited to 90% of the credit that would have been allowable if the contributions were paid by April 15, 2003. (If you did not pay all the required contributions for 2001 by April 15, 2002, see *Credit for 2001*, later.)

Pay the tax as discussed under *How Do You Make Tax Payments*, later. Also, see *What Forms Must You File*, later.



*Do not withhold the FUTA tax from your employee's wages. You must pay it from your own funds.*

**FUTA wages.** Figure the FUTA tax on the FUTA wages you pay. If you pay cash wages to household employees totaling \$1,000 or more in any calendar quarter of 2002, the first \$7,000 of cash wages you pay to each household employee in 2002 and 2003 is FUTA wages. (A calendar quarter is January through March, April through June, July through September, or October through December.) If your employee's cash wages reach \$7,000 during the year, do not figure the FUTA tax on any wages you pay that employee during the rest of the year. For an explanation of "cash wages," see the discussion on social security and Medicare wages, earlier.

If the cash wages you pay are less than \$1,000 in each calendar quarter of 2002, but you had a household employee in 2001, the cash wages you pay in 2002 may still be FUTA wages. They are FUTA wages if the cash wages you paid to household employees in any calendar quarter of 2001 totaled \$1,000 or more.

**Wages not counted.** Do not count wages you pay to any of the following individuals as FUTA wages.

- Your spouse.
- Your child who is age 20 or younger.
- Your parent.

**Example.** You hire a household employee (who is not related to you) on January 1, 2002, and agree to pay cash wages of \$200 every Friday. During January, February, and March you pay the employee cash wages of \$2,600. Because you pay cash wages of \$1,000 or more in a

calendar quarter of 2002, the first \$7,000 of cash wages you pay the employee (or any other employee) in 2002 or 2003 is FUTA wages. The FUTA wages you pay may also be subject to your state's unemployment tax.

During 2002, you pay your household employee cash wages of \$10,400. You pay all the required contributions for 2002 to your state unemployment fund by April 15, 2003. Your FUTA tax for 2002 is \$56 (\$7,000 × 0.8%).

**Credit for 2001.** The credit you can take for any state unemployment fund contributions for 2001 that you pay after April 15, 2002, is limited to 90% of the credit that would have been allowable if the contributions were paid on or before April 15, 2002.



You must complete the following worksheet to figure the credit for late contributions if you paid any state contributions after the due date for filing Form 1040.



### Worksheet for Credit for Late Contributions

<b>A.</b> Enter the amount from Schedule H, Line 23 . . . . .	_____
<b>B.</b> Enter the amount from Schedule H, Line 20 . . . . .	_____
<b>C.</b> Subtract line B from line A. If zero or less, enter -0- . . . . .	_____
<b>D.</b> Enter total contributions paid to the state(s) <b>after</b> the Form 1040 due date	_____
<b>E.</b> Enter the smaller of line C or D . . . . .	_____
<b>F.</b> Multiply line E by .90 (90%) . . . . .	_____
<b>G.</b> Add lines B and F . . . . .	_____
<b>H.</b> Enter the <b>smaller</b> of the amount on line A or G here <b>and</b> on Schedule H, line 24 . . . . .	_____

## Do You Need To Withhold Federal Income Tax?

You are not required to withhold federal income tax from wages you pay a household employee. You should withhold federal income tax only if your household employee asks you to withhold it and you agree. The employee must give you a completed **Form W-4, Employee's Withholding Allowance Certificate**.

If you and your employee have agreed to withholding, either of you may end the agreement by letting the other know in writing.

If you agree to withhold federal income tax, you are responsible for paying it to the IRS. Pay the tax as discussed under *How Do You Make Tax Payments*, later. Also, see *What Forms Must You File*, later.

Use the income tax withholding tables in Publication 15, *Circular E, Employer's Tax Guide*, to find out how much to withhold. Figure federal income tax withholding on wages

before you deduct any amounts for other withheld taxes. Withhold federal income tax from each payment of wages based on the filing status and exemptions shown on your employee's Form W-4. Publication 15 contains detailed instructions.

**Wages.** Figure federal income tax withholding on both cash and noncash wages you pay. Measure wages you pay in any form other than cash by the fair market value of the noncash item.

Do not count as wages any of the following items.

- Meals provided to your employee at your home for your convenience.
- Lodging provided to your employee at your home for your convenience and as a condition of employment.
- Up to \$100 a month for 2001 (see Publication 15-B for the 2002 amount) for transit passes you give your employee or for any cash reimbursement you make for the amount your employee pays for transit passes used to commute to your home. A transit pass includes any pass, token, farecard, voucher, or similar item entitling a person to ride on mass transit, such as a bus or train.
- Up to \$180 for 2001 a month (see Publication 15-B for the 2002 amount) for the value of parking you provide your employee or for any cash reimbursement you make for the amount your employee pays for parking at or near your home or at or near a location from which your employee commutes to your home.

See Publication 15 for more information on cash and noncash wages.

**Paying tax without withholding.** Any income tax you pay for your employee without withholding it from the employee's wages must be included in the employee's wages for federal income tax purposes. It also must be included in social security and Medicare wages and in federal unemployment (FUTA) wages.

## What Do You Need To Know About the Earned Income Credit?

Certain workers can take the earned income credit (EIC) on their federal income tax return. This credit reduces their tax or allows them to receive a payment from the IRS. You may have to make advance payments of part of your household employee's EIC along with the employee's wages. You also may have to give your employee a notice about the EIC.

**Advance EIC payments.** You must make advance EIC payments if your employee gives you a properly completed **Form W-5, Earned Income Credit Advance Payment Certificate**. Use the advance EIC payment tables in Publication 15, *Circular E, Employer's Tax Guide*, to find out how much to pay your employee.

Reduce the social security and Medicare taxes and withheld federal income tax you need to pay to the IRS by any advance EIC payments you make. See Publication 15 for more information about making advance EIC payments.

**Notice about the EIC.** Copy B of the 2002 **Form W-2, Wage and Tax Statement**, has a statement about the EIC on the back. If you give your employee that copy by January 31, 2003 (as discussed under *Form W-2*, later), you do not have to give the employee any other notice about the EIC.

If you do not give your employee Copy B of the Form W-2, your notice about the EIC can instead be any of the following items.

- 1) A substitute Form W-2 with the same EIC information on the back of the employee's copy that is on Copy B of the Form W-2.
- 2) Notice 797, *Possible Federal Tax Refund Due to the Earned Income Credit (EIC)*.
- 3) Your own written statement with the same wording as in Notice 797.

If a substitute Form W-2 is given on time but does not have the required EIC information, you must notify the employee within one week of the date the substitute Form W-2 is given. If Form W-2 is required but is not given on time, you must give the employee Notice 797 or your written statement about the 2002 EIC by January 31, 2003. If Form W-2 is not required, you must notify the employee by February 7, 2003.

You must give your household employee a notice about the EIC if you agree to withhold federal income tax from the employee's wages (as discussed under *Do You Need To Withhold Federal Income Tax*, earlier) and the income tax withholding tables show that no tax should be withheld. Even if not required, you are encouraged to give the employee a notice about the EIC if his or her 2002 wages are less than the EIC eligible maximum amount (see Publication 15 for the 2002 maximum amount).

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## How Do You Make Tax Payments?

When you file your 2002 federal income tax return in 2003, attach **Schedule H, Household Employment Taxes**, to your Form 1040. Use Schedule H to figure your total household employment taxes (social security, Medicare, FUTA, and withheld federal income taxes). Add these household employment taxes to your income tax. Pay the amount due by April 15, 2003. (For more information about using Schedule H, see *Schedule H* under *What Forms Must You File*, later.)

You can avoid owing tax with your return if you pay enough tax during the year to cover your household employment taxes, as well as your income tax. You can pay the additional tax in any of the following ways.

- 1) Ask your employer to withhold more federal income tax from your wages in 2002.

- 2) Ask the payer of your pension or annuity to withhold more federal income tax from your benefits.
- 3) Make estimated tax payments for 2002 to the IRS.
- 4) Increase your payments if you already make estimated tax payments.



You may be subject to the estimated tax penalty if you did not pay enough income and household employment taxes during the year. (See Publication 505, *Tax Withholding and Estimated Tax*, for information about the penalty.) However, you will not be subject to the penalty if both of the following situations apply to you.

- You will not be subject to federal income tax withholding from your pay, pension, annuity, etc.
- You would not be required to make estimated tax payments if you did not owe household employment taxes.

**Asking for more federal income tax withholding.** If you are employed and want more federal income tax withheld from your wages to cover your household employment taxes, give your employer a new **Form W-4, Employee's Withholding Allowance Certificate**. Complete it as before, but show the additional amount you want withheld from each paycheck on line 6.

If you receive a pension or annuity and want more federal income tax withheld to cover household employment taxes, give the payer a new **Form W-4P, Withholding Certificate for Pension or Annuity Payments** (or a similar form provided by the payer). Complete it as before, but show the additional amount you want withheld from each benefit payment on line 3.

Get Publication 919, *How Do I Adjust My Tax Withholding*, to make sure you will have the right amount withheld. It will help you compare your total expected withholding for 2002 with the combined income tax and employment taxes that you can expect to figure on your 2002 return.

**Paying estimated tax.** If you want to make estimated tax payments to cover household employment taxes, get **Form 1040-ES, Estimated Tax for Individuals**. You can use its payment vouchers to make your payments by check or money order. You may be able to pay by direct debit (automatic withdrawal) or credit card. See the form instructions for details.

You can pay all the employment taxes at once or you can pay them in installments. If you have already made estimated tax payments for 2002, you can increase your remaining payments to cover the employment taxes. Estimated tax payments for 2002 are ordinarily due April 15, June 17, and September 16, 2002, and January 15, 2003.

**Payment option for business employers.** If you own a business as a sole proprietor or your home is on a farm operated for profit, you can choose either of two ways to pay your 2002 household employment taxes. You can pay them with your federal income tax as described above, or you can include them with your federal employment tax deposits or other payments for your business or farm employees. For information on depositing employment taxes, see Publication 15.

If you pay your household employment taxes with your business or farm employment taxes, you must report your household employment taxes with those other employment taxes on Form 941 or Form 943 and on Form 940 (or 940-EZ). See *Business employment tax returns*, later.



The deduction that can be taken on Schedules C and F (Form 1040) for wages and employment taxes applies only to wages and taxes paid for business and farm employees. You cannot deduct the wages and employment taxes paid for your household employees on your Schedule C or F.

**More information.** For more information about paying taxes through federal income tax withholding and estimated tax payments and figuring the estimated tax penalty, get Publication 505, *Tax Withholding and Estimated Tax*.

## What Forms Must You File?

You must file certain forms to report your household employee's wages and the federal employment taxes for the employee if you pay any of the following wages to the employee.

- Social security and Medicare wages.
- FUTA wages.
- Wages from which you withhold federal income tax.

The employment tax forms and instructions you need for 2002 will be sent to you automatically in January 2003 if you reported employment taxes for 2001 on Schedule H (Form 1040), *Household Employment Taxes*. Otherwise, for information on ordering these forms, see *How To Get Tax Help*, later.

**Employer identification number (EIN).** You must include your employer identification number (EIN) on the forms you file for your household employee. An EIN is a 9-digit number issued by the IRS. It is not the same as a social security number.



You ordinarily will have an EIN if you previously paid taxes for employees, either as a household employer or as a sole proprietor of a business you own. If you already have an EIN, use that number.

If you do not have an EIN, get **Form SS-4**, *Application for Employer Identification Number*. The instructions for Form SS-4 explain how you can get an EIN immediately by telephone or in about 4 weeks if you apply by mail.

**Form W-2.** File a separate 2002 Form W-2, *Wage and Tax Statement*, for each household employee to whom you pay either of the following wages during the year.

- Social security and Medicare wages of \$1,300 or more.
- Wages from which you withhold federal income tax.

You must complete Form W-2 and give Copies B, C, and 2 to your employee by January 31, 2003. You must send

Copy A of Form W-2 with Form W-3, *Transmittal of Wage and Tax Statements*, to the Social Security Administration by February 28, 2003 (March 31, 2003, if you file your Form W-2 electronically).

**Employee who leaves during the year.** If an employee stops working for you before the end of 2002, you can file Form W-2 and provide copies to your employee immediately after you make your final payment of wages. You do not need to wait until 2003. If the employee asks you for Form W-2, give it to him or her within 30 days after the request or the last wage payment, whichever is later.

**Schedule H.** Use Schedule H (Form 1040), *Household Employment Taxes*, to report household employment taxes if you pay any of the following wages to the employee.

- Cash wages of \$1,300 or more.
- FUTA wages.
- Wages from which you withhold federal income tax.

File Schedule H with your 2002 federal income tax return by April 15, 2003. If you get an extension to file your return, the extension will also apply to your Schedule H.

**Filing options when no return is required.** If you are not required to file a 2002 tax return, you have the following two options.

- 1) You can file Schedule H by itself. See the Schedule H instructions for details.
- 2) If, besides your household employee, you have other employees for whom you report employment taxes on Form 941 or Form 943 and on Form 940 (or 940-EZ), you can include your taxes for your household employee on those forms. See *Business employment tax returns*, next.

Employers having the options listed above include certain tax-exempt organizations that do not have to file a tax return, such as churches that pay a household worker to take care of a minister's home.

**Business employment tax returns.** Do not use Schedule H (Form 1040) if you choose to pay the employment taxes for your household employee with business or farm employment taxes. (See *Payment option for business employers*, earlier.) Instead, include the social security, Medicare, and withheld federal income taxes for the employee on the **Form 941**, *Employer's Quarterly Federal Tax Return*, you file for your business or on the **Form 943**, *Employer's Annual Tax Return for Agricultural Employees*, you file for your farm. Include the FUTA tax for the employee on your **Form 940** (or 940-EZ), *Employer's Annual Federal Unemployment (FUTA) Tax Return*.

If you report the employment taxes for your household employee on Form 941 or Form 943, file Form W-2 for that employee with the Forms W-2 and Form W-3 for your business or farm employees.

For information on filing Form 941, get Publication 15. For information on filing Form 943, get Publication 51, *Circular A, Agricultural Employer's Tax Guide*. Both of these publications also provide information about filing Form 940 (or 940-EZ).

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## What Records Must You Keep?



Keep your copies of Schedule H or other employment tax forms you file and related Forms W-2, W-3, W-4, and W-5. You must also keep records to support the information you enter on the forms you file. If you must file Form W-2, you will need to keep a record of your employee's name, address, and social security number.

**Wage and tax records.** On each payday you should record the date and amounts of all the following items.

- Your employee's cash and noncash wages.
- Any employee social security tax you withhold or agree to pay for your employee.
- Any employee Medicare tax you withhold or agree to pay for your employee.
- Any federal income tax you withhold.
- Any advance EIC payments you make.
- Any state employment taxes you withhold.

**Employee's social security number.** You must keep a record of your employee's name and social security number exactly as they appear on his or her social security card if you pay the employee either of the following.

- Social security and Medicare wages of \$1,300 or more.
- Wages from which you withhold federal income tax.

You must ask for your employee's social security number no later than the first day on which you pay the wages. You may wish to ask for it when you hire your employee.

An employee who does not have a social security number must apply for one on Form **SS-5**, *Application for a Social Security Card*. An employee who has lost his or her social security card or whose name is not correctly shown on the card should apply for a new card.



Employees can get Form SS-5 from any Social Security Administration office or by calling **1-800-772-1213**.



You can also download Form SS-5 from the Social Security Administration web site, **www.ssa.gov**.

**How long to keep records.** Keep your employment tax records for at least 4 years after the due date of the return on which you report the taxes or the date the taxes were paid, whichever is later.

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## Can You Claim a Credit for Child and Dependent Care Expenses?

If your household employee cares for your dependent who is under age 13 or for your spouse or dependent who is not capable of self care, you may be able to take an income tax credit of up to 30% of your expenses. To qualify, you must pay these expenses so you can work or look for work. If you can take the credit, you can include in your qualifying expenses your share of the federal and state employment taxes you pay, as well as the employee's wages. For information about the credit, see Publication 503, *Child and Dependent Care Expenses*.

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## How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get more information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

**Contacting your Taxpayer Advocate.** If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

The Taxpayer Advocate represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels. While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

To contact your Taxpayer Advocate:

- Call the Taxpayer Advocate at **1-877-777-4778**.
- Call the IRS at **1-800-829-1040**.
- Call, write, or fax the Taxpayer Advocate office in your area.
- Call **1-800-829-4059** if you are a TTY/TDD user.

For more information, see Publication 1546, *The Taxpayer Advocate Service of the IRS*.

**Free tax services.** To find out what services are available, get Publication 910, *Guide to Free Tax Services*. It contains a list of free tax publications and an index of tax topics. It also describes other free tax information services, including tax education and assistance programs and a list of TeleTax topics.



**Personal computer.** With your personal computer and modem, you can access the IRS on the Internet at **www.irs.gov**. While visiting our web site, you can:

- Find answers to questions you may have.
- Download forms and publications or search for forms and publications by topic or keyword.

- View forms that may be filled in electronically, print the completed form, and then save the form for recordkeeping.
- View Internal Revenue Bulletins published in the last few years.
- Search regulations and the Internal Revenue Code.
- Receive our electronic newsletters on hot tax issues and news.
- Get information on starting and operating a small business.

You can also reach us with your computer using File Transfer Protocol at **ftp.irs.gov**.



**TaxFax Service.** Using the phone attached to your fax machine, you can receive forms and instructions by calling **703-368-9694**. Follow the directions from the prompts. When you order forms, enter the catalog number for the form you need. The items you request will be faxed to you.

For help with transmission problems, call the FedWorld Help Desk at **703-487-4608**.



**Phone.** Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call **1-800-829-3676** to order current and prior year forms, instructions, and publications.
- *Asking tax questions.* Call the IRS with your tax questions at **1-800-829-1040**.
- *TTY/TDD equipment.* If you have access to TTY/TDD equipment, call **1-800-829-4059** to ask tax questions or to order forms and publications.
- *TeleTax topics.* Call **1-800-829-4477** to listen to pre-recorded messages covering various tax topics.

**Evaluating the quality of our telephone services.** To ensure that IRS representatives give accurate, courteous, and professional answers, we evaluate the quality of our telephone services in several ways.

- A second IRS representative sometimes monitors live telephone calls. That person only evaluates the IRS assistor and does not keep a record of any taxpayer's name or tax identification number.
- We sometimes record telephone calls to evaluate IRS assistors objectively. We hold these recordings no longer than one week and use them only to measure the quality of assistance.
- We value our customers' opinions. Throughout this year, we will be surveying our customers for their opinions on our service.



**Walk-in.** You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county governments, credit unions, and office supply stores have an extensive collection of products available to print from a CD-ROM or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.



**Mail.** You can send your order for forms, instructions, and publications to the Distribution Center nearest to you and receive a response within 10 workdays after your request is received. Find the address that applies to your part of the country.

- **Western part of U.S.:**  
Western Area Distribution Center  
Rancho Cordova, CA 95743-0001
- **Central part of U.S.:**  
Central Area Distribution Center  
P.O. Box 8903  
Bloomington, IL 61702-8903
- **Eastern part of U.S. and foreign addresses:**  
Eastern Area Distribution Center  
P.O. Box 85074  
Richmond, VA 23261-5074



**CD-ROM.** You can order IRS Publication 1796, *Federal Tax Products on CD-ROM*, and obtain:

- Current tax forms, instructions, and publications.
- Prior-year tax forms and instructions.
- Popular tax forms that may be filled in electronically, printed out for submission, and saved for record-keeping.
- Internal Revenue Bulletins.

The CD-ROM can be purchased from National Technical Information Service (NTIS) by calling **1-877-233-6767** or on the Internet at **www.irs.gov**. The first release is available in mid-December and the final release is available in late January.

IRS Publication 3207, *Small Business Resource Guide*, is an interactive CD-ROM that contains information important to small businesses. It is available in mid-February. You can get one free copy by calling **1-800-829-3676** or visiting the IRS web site at **www.irs.gov**.

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## Appendix: State Unemployment Tax Agencies

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The following list of state unemployment tax agencies was provided to the IRS by the U.S. Department of Labor. If the telephone number listed for your state would be a long distance call from your area, you can use the name of the agency to look for a local number in your telephone book. The addresses and telephone numbers of the agencies, which were current at the time this publication was prepared for print, are subject to change.



For the most up-to-date addresses and telephone numbers for these agencies, you can download this publication from the IRS web site. You can access the IRS web site at [www.irs.gov](http://www.irs.gov).

### Alabama

Department of Industrial Relations  
649 Monroe Street  
Montgomery, AL 36131  
(334) 242-8467  
[www.dir.state.al.us](http://www.dir.state.al.us)

### Alaska

Department of Labor  
Employment Security Division  
PO Box 25509  
Juneau, AK 99802-5509  
(907) 465-5912  
[www.labor.state.ak.us](http://www.labor.state.ak.us)

### Arizona

Department of Economic Security  
3225 N. Central Avenue  
Suite 1400  
Phoenix, AZ 85012  
(602) 248-9396  
[www.de.state.az.us](http://www.de.state.az.us)

### Arkansas

Employment Security Department  
PO Box 2981  
Little Rock, AR 72203  
(501) 682-3253  
[www.state.ar.us/esd](http://www.state.ar.us/esd)

### California

Employment Development Department  
3321 Power Inn Road, Suite 220  
Sacramento, CA 95826-6110  
(916) 464-3502  
[www.edd.cahwnet.gov](http://www.edd.cahwnet.gov)

### Colorado

Department of Labor and Employment  
1515 Arapahoe Street  
Tower 2, Suite 400  
Denver, CO 80202-2117  
(800) 480-8299  
<http://cdle.state.co.us>

### Connecticut

Department of Labor  
200 Folly Brook Blvd.  
Wethersfield, CT 06109-1114  
(860) 263-6785  
[www.ctdol.state.ct.us](http://www.ctdol.state.ct.us)

### Delaware

Department of Labor  
4425 North Market Street  
Wilmington, DE 19802  
(302) 761-8442  
[www.delawareworks.com](http://www.delawareworks.com)

### District of Columbia

Department of Employment Services  
500 C Street, NW, Room 501  
Washington, DC 20001  
(202) 724-7457  
<http://does.ci.washington.dc.us>

### Florida

Department of Labor and Employment Security  
107 East Madison Street  
Tallahassee, FL 32399-0211  
(800) 482-8293  
[www.fdles.state.fl.us](http://www.fdles.state.fl.us)

### Georgia

Department of Labor  
148 International Blvd.  
Suite 800  
Atlanta, GA 30303  
(404) 656-3122  
[www.dol.state.ga.us](http://www.dol.state.ga.us)

### Hawaii

Department of Labor and Industrial Relations  
830 Punchbowl Street  
Room 437  
Honolulu, HI 96813  
(808) 586-8913  
[www.state.hi.us/dlir](http://www.state.hi.us/dlir)

### Idaho

Department of Labor  
317 Main Street  
Boise, ID 83735-0760  
(208) 334-6318  
[www.doe.state.id.us](http://www.doe.state.id.us)

### Illinois

Department of Employment Security  
401 South State Street  
Chicago, IL 60605  
(312) 793-4880  
[www.ides.state.il.us](http://www.ides.state.il.us)

### Indiana

Department of Workforce Development  
10 North Senate Avenue  
Indianapolis, IN 46204  
(317) 232-7436  
[www.dwd.state.in.us](http://www.dwd.state.in.us)

### Iowa

Workforce Development  
1000 East Grand Avenue  
Des Moines, IA 50319  
(515) 281-8200  
<http://www.state.ia.us/government/des>

### Kansas

Department of Human Resources  
401 SW Topeka Blvd.  
Topeka, KS 66603  
(785) 296-5025  
[www.hr.state.ks.us](http://www.hr.state.ks.us)

### Kentucky

Division of Employment Services  
PO Box 948  
Frankfort, KY 40602  
(502) 564-6838  
[www.des.state.ky.us](http://www.des.state.ky.us)

**Louisiana**

Department of Labor  
PO Box 98146  
Baton Rouge, LA 70804  
(225) 342-2944  
[www.ldol.state.la.us](http://www.ldol.state.la.us)

**Maine**

Department of Labor  
PO Box 259  
Augusta, ME 04332-0259  
(207) 287-3176  
<http://janus.state.me.us/labor>

**Maryland**

Department of Labor,  
Licensing & Regulation  
1100 North Eutaw Street,  
Room 411  
Baltimore, MD 21201  
(410) 767-2412  
[www.dllr.state.md.us](http://www.dllr.state.md.us)

**Massachusetts**

Division of Employment and  
Training  
19 Staniford Street  
Boston, MA 02114  
(617) 626-6560  
[www.detma.org](http://www.detma.org)

**Michigan**

Employment Security Division  
7310 Woodward Avenue  
Detroit, MI 48202  
(313) 876-5131  
[www.cis.state.mi.us/ua](http://www.cis.state.mi.us/ua)

**Minnesota**

Department of Economic  
Security  
390 North Robert Street  
St. Paul, MN 55101  
(651) 296-6141  
<http://www.mnworkforcecenter.org>

**Mississippi**

Employment Security  
Commission  
PO Box 22781  
Jackson, MS 39225-2781  
(601) 961-7755  
[www.mesc.state.ms.us](http://www.mesc.state.ms.us)

**Missouri**

Division of Employment Security  
PO Box 59  
Jefferson City, MO 65104  
(573) 751-3215  
[www.dolir.state.mo.us](http://www.dolir.state.mo.us)

**Montana**

Department of Labor and  
Industry  
PO Box 1728  
Helena, MT 59624  
(406) 444-6900  
<http://dli.state.mt.us>

**Nebraska**

Department of Labor  
Box 94600  
State House Station  
Lincoln, NE 68509  
(402) 471-9835  
[www.dol.state.ne.us](http://www.dol.state.ne.us)

**Nevada**

Department of Employment  
Training and Rehabilitation  
500 East Third Street  
Carson City, NV 89713  
(775) 687-4545  
[www.state.nv.us/detr](http://www.state.nv.us/detr)

**New Hampshire**

Department of Employment  
Security  
32 South Main Street  
Concord, NH 03301  
(603) 228-4045  
[www.nhworks.state.nh.us](http://www.nhworks.state.nh.us)

**New Jersey**

Department of Labor  
PO Box 947  
Trenton, NJ 08625-0947  
(609) 292-6400  
[www.state.nj.us/labor](http://www.state.nj.us/labor)

**New Mexico**

Department of Labor  
PO Box 2281  
Albuquerque, NM 87103  
(505) 841-2000  
[www3.state.nm.us/dol](http://www3.state.nm.us/dol)

**New York**

Department of Labor  
State Campus, Building 12,  
Room 542  
Albany, NY 12240  
(800) 225-5829  
[www.labor.state.ny.us](http://www.labor.state.ny.us)

**North Carolina**

Employment Security  
Commission  
PO Box 26504  
Raleigh, NC 27611  
(919) 733-7395  
[www.esc.state.nc.us](http://www.esc.state.nc.us)

**North Dakota**

Job Service of North Dakota  
PO Box 5507  
Bismarck, ND 58506-5507  
(800) 472-2952  
[www.state.nd.us/jsnd](http://www.state.nd.us/jsnd)

**Ohio**

Department of Job and  
Family Services  
PO Box 923  
Columbus, OH 43216  
(614) 466-2319  
<http://www.state.oh.us/odjfs>

**Oklahoma**

Employment Security  
Commission  
Will Rogers Memorial  
Office Building  
2401 North Lincoln  
Oklahoma City, OK 73105  
(405) 557-7226  
[www.oesc.state.ok.us](http://www.oesc.state.ok.us)

**Oregon**

Employment Department  
875 Union Street NE  
Salem, OR 97311  
(503) 947-1488  
[www.emp.state.or.us](http://www.emp.state.or.us)

**Pennsylvania**

Department of Labor and  
Industry  
7th and Forster Street  
Harrisburg, PA 17121  
(717) 787-7679  
[www.dli.state.pa.us](http://www.dli.state.pa.us)

**Puerto Rico**

Department of Labor and  
Human Resources  
PO Box 1020  
San Juan, PR 00919  
(787) 754-5262  
[www.interempleo.org](http://www.interempleo.org)

**Rhode Island**

Department of Labor and  
Training  
One Capitol Hill  
Providence, RI 02908-5829  
(401) 222-3696  
[www.det.state.ri.us](http://www.det.state.ri.us)

**South Carolina**

Employment Security  
Commission  
PO Box 995  
Columbia, SC 29202  
(803) 737-3070  
[www.sces.org](http://www.sces.org)

**South Dakota**

Department of Labor  
PO Box 4730  
Aberdeen, SD 57402  
(605) 626-2312  
[www.state.sd.us/dol](http://www.state.sd.us/dol)

**Tennessee**

Department of Employment  
Security  
500 James Robertson Parkway  
Davy Crocket Tower, 8th Floor  
Nashville, TN 37245-3500  
(615) 741-2486  
[www.state.tn.us/labor-wfd](http://www.state.tn.us/labor-wfd)

**Texas**

Workforce Commission  
101 East 15th Street  
Austin, TX 78778  
(512) 463-2699  
[www.twc.state.tx.us](http://www.twc.state.tx.us)

**Utah**

Department of Workforce  
Services  
PO Box 45288  
Salt Lake City, UT 84145  
(801) 526-9400  
[www.dws.state.ut.us](http://www.dws.state.ut.us)

**Vermont**

Department of Employment  
Security  
PO Box 488  
Montpelier, VT 05602  
(877) 214-3331  
[www.det.state.vt.us](http://www.det.state.vt.us)

**Virginia**

Employment Commission  
PO Box 1358  
Richmond, VA 23211  
(804) 371-6325  
[www.vec.state.va.us](http://www.vec.state.va.us)

**Virgin Islands**

Employment Security Agency  
PO Box 789  
St. Croix, U.S. Virgin Islands  
00821  
(340) 776-3700  
[www.gov.vi/vild](http://www.gov.vi/vild)

**Washington**

Employment Security  
Department  
PO Box 9046  
Olympia, WA 98507-9046  
(360) 902-9360  
[www.wa.gov/esd](http://www.wa.gov/esd)

**West Virginia**

Bureau of Employment  
Programs  
112 California Avenue  
Charleston, WV 25305-0112  
(304) 558-2675  
[www.state.wv.us/bep](http://www.state.wv.us/bep)

**Wisconsin**

Department of Workforce  
Development  
PO Box 7942, GEF 1  
Madison, WI 53702  
(608) 261-6700  
[www.dwd.state.wi.us](http://www.dwd.state.wi.us)

**Wyoming**

Department of Employment  
PO Box 2760  
Casper, WY 82602  
(307) 235-3217  
[www.wydoe.state.wy.us/erd](http://www.wydoe.state.wy.us/erd)

**Table 3. Employee Social Security (6.2%) and Medicare (1.45%) Tax Withholding Table**

(See Circular E for income tax withholding tables.)

Use this table to figure the amount of social security and Medicare taxes to withhold from each wage payment. For example, on a wage payment of \$180, the employee social security tax is \$11.16 (\$6.20 tax on \$100 plus \$4.96 on \$80 wages). The employee Medicare tax is \$2.61 (\$1.45 tax on \$100 plus \$1.16 on \$80 wages).

If wage payment is:	The social security tax to be withheld is:	The Medicare tax to be withheld is:	If wage payment is:	The social security tax to be withheld is:	The Medicare tax to be withheld is:
\$ 1.00 . . . . .	\$ .06	\$ .01	\$ 51.00 . . . . .	\$3.16	\$ .74
2.00 . . . . .	.12	.03	52.00 . . . . .	3.22	.75
3.00 . . . . .	.19	.04	53.00 . . . . .	3.29	.77
4.00 . . . . .	.25	.06	54.00 . . . . .	3.35	.78
5.00 . . . . .	.31	.07	55.00 . . . . .	3.41	.80
6.00 . . . . .	.37	.09	56.00 . . . . .	3.47	.81
7.00 . . . . .	.43	.10	57.00 . . . . .	3.53	.83
8.00 . . . . .	.50	.12	58.00 . . . . .	3.60	.84
9.00 . . . . .	.56	.13	59.00 . . . . .	3.66	.86
10.00 . . . . .	.62	.15	60.00 . . . . .	3.72	.87
11.00 . . . . .	.68	.16	61.00 . . . . .	3.78	.88
12.00 . . . . .	.74	.17	62.00 . . . . .	3.84	.90
13.00 . . . . .	.81	.19	63.00 . . . . .	3.91	.91
14.00 . . . . .	.87	.20	64.00 . . . . .	3.97	.93
15.00 . . . . .	.93	.22	65.00 . . . . .	4.03	.94
16.00 . . . . .	.99	.23	66.00 . . . . .	4.09	.96
17.00 . . . . .	1.05	.25	67.00 . . . . .	4.15	.97
18.00 . . . . .	1.12	.26	68.00 . . . . .	4.22	.99
19.00 . . . . .	1.18	.28	69.00 . . . . .	4.28	1.00
20.00 . . . . .	1.24	.29	70.00 . . . . .	4.34	1.02
21.00 . . . . .	1.30	.30	71.00 . . . . .	4.40	1.03
22.00 . . . . .	1.36	.32	72.00 . . . . .	4.46	1.04
23.00 . . . . .	1.43	.33	73.00 . . . . .	4.53	1.06
24.00 . . . . .	1.49	.35	74.00 . . . . .	4.59	1.07
25.00 . . . . .	1.55	.36	75.00 . . . . .	4.65	1.09
26.00 . . . . .	1.61	.38	76.00 . . . . .	4.71	1.10
27.00 . . . . .	1.67	.39	77.00 . . . . .	4.77	1.12
28.00 . . . . .	1.74	.41	78.00 . . . . .	4.84	1.13
29.00 . . . . .	1.80	.42	79.00 . . . . .	4.90	1.15
30.00 . . . . .	1.86	.44	80.00 . . . . .	4.96	1.16
31.00 . . . . .	1.92	.45	81.00 . . . . .	5.02	1.17
32.00 . . . . .	1.98	.46	82.00 . . . . .	5.08	1.19
33.00 . . . . .	2.05	.48	83.00 . . . . .	5.15	1.20
34.00 . . . . .	2.11	.49	84.00 . . . . .	5.21	1.22
35.00 . . . . .	2.17	.51	85.00 . . . . .	5.27	1.23
36.00 . . . . .	2.23	.52	86.00 . . . . .	5.33	1.25
37.00 . . . . .	2.29	.54	87.00 . . . . .	5.39	1.26
38.00 . . . . .	2.36	.55	88.00 . . . . .	5.46	1.28
39.00 . . . . .	2.42	.57	89.00 . . . . .	5.52	1.29
40.00 . . . . .	2.48	.58	90.00 . . . . .	5.58	1.31
41.00 . . . . .	2.54	.59	91.00 . . . . .	5.64	1.32
42.00 . . . . .	2.60	.61	92.00 . . . . .	5.70	1.33
43.00 . . . . .	2.67	.62	93.00 . . . . .	5.77	1.35
44.00 . . . . .	2.73	.64	94.00 . . . . .	5.83	1.36
45.00 . . . . .	2.79	.65	95.00 . . . . .	5.89	1.38
46.00 . . . . .	2.85	.67	96.00 . . . . .	5.95	1.39
47.00 . . . . .	2.91	.68	97.00 . . . . .	6.01	1.41
48.00 . . . . .	2.98	.70	98.00 . . . . .	6.08	1.42
49.00 . . . . .	3.04	.71	99.00 . . . . .	6.14	1.44
50.00 . . . . .	3.10	.73	100.00 . . . . .	6.20	1.45

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