

Understanding G-5 Visa Issues

Employees:

Household employees working in the United States under a G-5 Visa status are treated as U.S. citizens for income tax purposes.

- FICA taxes are withheld at 7.65% of gross wages.
- Employee is liable for Federal and State Income Taxes.
- If Federal and State Income Taxes are NOT withheld from paychecks throughout the year, employee is responsible for remitting quarterly estimated payments to Federal and State Taxing Authorities.
- Employee must remit Federal Form 1040 and the applicable State Income Tax Return annually by April 15th.

Employers:

Household employers working in the United States under a G-4 Visa status must follow the procedures listed below.

- Withhold AND match FICA taxes at 7.65% of gross wages for employee and employer contributions.
- Remit quarterly Unemployment Insurance wage reports and premiums to the appropriate state.
- Remit quarterly or annual State Withholding Tax Returns.
- Prepare W-2 and W-3 Employee Wage and Tax Statements.
- Prepare Schedule H reflecting employee and employer FICA taxes, Federal withholding and Federal Unemployment Tax liability.
- Payments for Schedule H must be remitted by April 15th for Non-U.S. taxpayers.
- U.S. taxpayers transfer the liability reported on Schedule H to the personal Form 1040.
- Pay employees on either a Weekly or Bi-weekly pay cycle via check or electronic transfer. The minimum hourly rate and number of hours is regulated by the State Department. Please refer to the offices below for the most current rates and requirements.

World Bank and International Monetary Fund (IMF) employees are encouraged to contact the appropriate office below for further information regarding Domestic Employees.

**VISA Service Office at the World Bank:
202-473-0667**

**VISA Services Office at the IMF:
202-331-9450**