



Au Pairs

"Au pair" is a French phrase meaning "at the par" or "at the peer" [level], and is used to describe someone who boards temporarily in someone else's home. In the United States the term has come to have a narrow, technical meaning which describes a class of Exchange Visitors who come to the United States under the auspices of a program administered initially by the United States Information Agency (USIA), and more recently by the [Bureau of Educational and Cultural Affairs \(ECA\)](#) of the Department of State. At any one time, there are approximately 12,000 au pairs in the United States. An au pair is always admitted into the United States on a J-1 visa, and is not allowed to remain in the United States longer than one year. An au pair must be between the ages of 18 and 26. They are usually students who participate in the program in the United States for the educational and cultural experiences it provides them.

Au pairs stay with host families chosen by sponsoring organizations, and are provided a private bedroom, meals, a full weekend off each month, two weeks paid vacation, up to \$500 toward attending an institution of higher education, and a cash stipend tied to the U.S. minimum wage. They are not allowed to work more than 10 hours a day and not more than 45 hours per week. They are not expected to perform general housekeeping tasks, but are expected to perform child-care functions. Au pairs are required to enroll for not less than 6 semester hours of classes at a post-secondary educational institution; but may audit the classes for no credit if they wish.

In 1994, the U.S. Department of Labor determined that the au pair stipend constitutes "wages" because an employer-employee relationship exists between the au pair and their host family.

Au Pair wages are essentially in the nature of household employment. Refer to [Publication 926, Household Employer's Tax Guide](#).

Social Security and Medicare Taxes

Au pair wages are not usually subject to social security and Medicare taxes because of the au pair's status as a J-1 nonimmigrant and as a [nonresident alien](#). However, if the au pair had previously been in the United States as a student, teacher, trainee, or researcher in F, J, M, or Q nonimmigrant status, then the au pair might be a [resident alien](#) during their current stay in the United States, and might be subject to social security and Medicare taxes if their annual au pair wages exceed the applicable dollar threshold found in Publication 926. Please refer to [Alien Liability for Social Security and Medicare Tax](#).

If the au pair is a resident alien and their annual au pair wages exceed the applicable dollar threshold, then the host family must withhold social security and Medicare taxes and report them on [Schedule H, Household Employment Taxes](#), of [Form 1040](#) and on [Form W-2](#). The host family will need to apply for an [Employer Identification Number \(EIN\)](#) if it is required to withhold tax and file Form W-2. The au pair will need to apply for a U.S. social security number.

Income Tax Withholding

Since au pair wages are paid for domestic service in a private home, they are not subject to mandatory U.S. income tax withholding and reporting on [Forms 941](#) and W-2. However, au pair wages are includible in the gross income of the recipients, and au pairs are required to file U.S. individual income tax returns.

At the current wage rate it is likely that the au pair will have an income tax liability on their U.S. individual income tax return because nonresident aliens (with certain exceptions) are not able to claim the [Standard Deduction](#). For this reason, it is recommended that the au pair take one of the following two steps:

1. File and pay U.S. estimated income tax payments during the year on [Form 1040ES-NR](#) (PDF) if the au pair is a nonresident alien, or on Form 1040-ES if the au pair is a resident alien, or
2. If both the au pair and the host family agree, file Form W-4 with their host family, indicating on line 6 of such form that the au pair voluntarily wishes a withholding amount of U.S. federal income tax deducted from their weekly au pair wages. The host family will report and pay over this withheld federal income tax on Schedule H of Form 1040. The host family will also issue Form W-2 Wage and Tax Statement to the au pair to report their au pair wages and income tax withholding. The host family will need to apply for an Employer Identification Number (EIN) if it decides to withhold tax and file Form W-2. The au pair will need to apply for a U.S. [social security number](#).

Federal Unemployment Taxes (FUTA)

Most au pairs are nonresident aliens, and therefore their host families would be exempt from paying federal unemployment taxes on their au pair wages. However, an au pair who had previously been in the United States as a student, teacher, trainee, or researcher in F, J, M, or Q nonimmigrant status might be a resident alien during their current stay in the United States. In this situation, the host family would be liable to pay federal unemployment tax if the au pair's wages during any calendar quarter, or during the preceding calendar year, equaled or exceeded a certain dollar threshold amount. This certain dollar threshold amount, and the annual maximum amount of wages subject to FUTA tax, may be found under Federal Unemployment Tax in [Publication 926, Household Employer's Tax Guide](#).

The host family would also use Schedule H of Form 1040 to report and pay over any FUTA liability which might arise from the au pair's wages.

Income Tax Filing

Most au pairs are nonresident aliens, and therefore will be required to file Form 1040NR or Form 1040NR-EZ to report their au pair wages. As a nonresident alien, an au pair is not eligible for the Earned Income Tax Credit, the Hope Credit and the Lifetime Learning Credit. An au pair is not really a "student" in the United States; therefore, is not eligible to exclude their au pair wages from gross income under the student article of any U.S. income tax treaty.

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