

**Credit for Small Employer Pension Plan
 Startup Costs and Auto-Enrollment**

OMB No. 1545-1810

► **Attach to your tax return.**
 ► Go to www.irs.gov/Form8881 for instructions and the latest information.

Attachment
 Sequence No. **130**

Name(s) shown on return

Identifying number

Part I Credit for Small Employer Pension Plan Startup Costs

1	Qualified startup costs incurred during the tax year	1		
2	Enter one-half of line 1		2	
3	Enter the number of employees eligible to participate in the pension plan. See instructions		3	X 250
4	Enter the greater of \$500 or the amount from line 3 (Do not enter more than \$5,000)		4	
5	Enter the smaller of line 2 or line 4		5	
6	Credit for small employer pension plan startup costs from partnerships and S corporations		6	
7	Reserved for future use		7	
8	Add lines 5 and 6. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1j		8	

Part II Small Employer Auto-Enrollment Credit

9	Enter \$500 if an auto-enrollment option is provided for retirement savings		9	
10	Small employer auto-enrollment credit from partnerships and S corporations		10	
11	Add lines 9 and 10. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1j		11	

For Paperwork Reduction Act Notice, see separate instructions.
 EEA

Form **8881** (Rev. 12-2020)