

Worksheets 2, 3, 5, 6, and 7

Form 8941

(Keep for your records)

2016

Name(s) as shown on return

Tax ID Number

Worksheet 2. Full-Time Equivalent Employees (FTEs)

1. Enter the total employee hours of service from Worksheet 1, column (b) . . . . . 1. \_\_\_\_\_
2. Hours of service per FTE . . . . . 2. \_\_\_\_\_
3. Full-time equivalent employees. Divide line 1 by line 2. If the result is not a whole number (0, 1, 2, etc.), generally round the result down to the next lowest whole number. For example, round 2.99 down to 2. However, if the result is less than one, enter 1. Report this number on Form 8941, line 2 . . . . . 3. \_\_\_\_\_

Worksheet 3. Average Annual Wages

1. Enter the total employee wages paid from Worksheet 1, column (c) . . . . . 1. \_\_\_\_\_
2. Enter FTEs from Worksheet 2, line 3 . . . . . 2. \_\_\_\_\_
3. Average annual wages. Divide line 1 by line 2. If the result is not a multiple of \$1,000 (\$1,000, \$2,000, \$3,000, etc.), round the result down to the next lowest multiple of \$1,000. For example, round \$2,999 down to \$2,000. Report this amount on Form 8941, line 3 . . . . . 3. \_\_\_\_\_

Worksheet 5. FTE Limitation

1. Enter the amount from Form 8941, line 7 . . . . . 1. \_\_\_\_\_
2. Enter the number from Form 8941, line 2 . . . . . 2. \_\_\_\_\_
3. Subtract 10 from line 2 . . . . . 3. \_\_\_\_\_
4. Divide line 3 by 15. Enter the result as a decimal (rounded to at least 3 places . . . . . 4. \_\_\_\_\_
5. Multiply line 1 by line 4 . . . . . 5. \_\_\_\_\_
6. Subtract line 5 from line 1. Report this amount on Form 8941, line 8 . . . . . 6. \_\_\_\_\_

Worksheet 6. Average Annual Wage Limitation

1. Enter the amount from Form 8941, line 8 . . . . . 1. \_\_\_\_\_
2. Enter the amount from Form 8941, line 7 . . . . . 2. \_\_\_\_\_
3. Enter the amount from Form 8941, line 3 . . . . . 3. \_\_\_\_\_
4. Subtract \$25,900 from line 3 . . . . . 4. \_\_\_\_\_
5. Divide line 4 by \$25,900. Enter the result as a decimal (rounded to at least 3 places) . . . . . 5. \_\_\_\_\_
6. Multiply line 2 by line 5 . . . . . 6. \_\_\_\_\_
7. Subtract line 6 from line 1. Report this amount on Form 8941, line 9 . . . . . 7. \_\_\_\_\_

Worksheet 7. FTEs Enrolled in Coverage

1. Enter the total enrolled employee hours of service from Worksheet 4, column (d) . . . . . 1. \_\_\_\_\_
2. Hours of service per FTE . . . . . 2. \_\_\_\_\_
3. Divided line 1 by line 2. If the result is not a whole number (0, 1, 2, etc.), generally round the result down to the next lowest whole number. For example, round 2.99 down to 2. However, if the result is less than one, enter 1. Report this number on Form 8941, line 14 . . . . . 3. \_\_\_\_\_