

Applicable Percentage Worksheet

Form 8994

(Keep for your records)

2019

Name(s) as shown on return

Tax ID Number

| | | | |
|--|----|-------|---|
| 1. Enter the percentage required under your written policy for the payment of family and medical leave* | 1. | _____ | % |
| 2. Minimum percentage required to claim the credit | 2. | 50.00 | % |
| 3. Subtract line 2 from line 1. If the result is less than zero, stop here, skip lines 4 and 5, and enter -0- on line 6 | 3. | _____ | % |
| 4. Multiply the number (percentage points) on line 3 by 0.25 percentage points. For example, if line 3 is 25%, then $25 \times 0.25 = 6.25$ percentage points or 6.25% | 4. | _____ | % |
| 5. Base applicable percentage | 5. | 12.50 | % |
| 6. Add lines 4 and 5. Enter this applicable percentage shown as a decimal (for example, 18.75% would be shown as 0.1875) in column (c) of the Paid Family and Medical Leave Credit Worksheet for all qualified employees to whom the rate of payment shown on line 1 applies | 6. | _____ | % |

*Complete a separate worksheet for each separate percentage required and used under your written policy for the payment of family and medical leave.

| | | | |
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