

Applicable Percentage Worksheet

Form 8994

(Keep for your records)

2021

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 %
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. 12.5 %
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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