

**Worksheet 4. Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021**

**2021**

(Keep for your records)

Name(s) as shown on return

Tax ID Number

**Determine how you will complete this worksheet.**

If you paid qualified sick leave wages and/or qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021, complete Step 1 and Step 2. **Caution:** Use Worksheet 3 to figure the credit for qualified sick and family leave wages for leave taken before April 1, 2021.

**Step 1. Determine the employer share of Medicare tax**

- 1a Enter the amount of Medicare tax from Schedule H (Form 1040), Part I, line 4 . . . . . 1a \_\_\_\_\_
- 1b **Employer share of Medicare tax.** Multiply line 1a by 50% (0.50) . . . . . 1b \_\_\_\_\_

**Step 2. Figure the sick and family leave credit**

- 2a Qualified sick leave wages reported on Schedule H (Form 1040), Part I, line 8k . . . . . 2a \_\_\_\_\_
- 2a(i) Qualified sick leave wages included on Schedule H (Form 1040), Part I, line 8k, that were not included as wages reported on Schedule H (Form 1040), Part I, lines 3 and 4, because the qualified sick leave wages were excluded from the definition of employment under sections 3121(b)(1)-(22) . . . . . 2a(i) \_\_\_\_\_
- 2a(ii) Subtract line 2a(i) from line 2a . . . . . 2a(ii) \_\_\_\_\_
- 2a(iii) Qualified sick leave wages included on Schedule H (Form 1040), Part I, line 8k, that were not included as wages reported on Schedule H (Form 1040), Part I, line 3, because the qualified sick leave wages were limited by the social security wage base . . . . . 2a(iii) \_\_\_\_\_
- 2a(iv) Subtract line 2a(iii) from line 2a(ii) . . . . . 2a(iv) \_\_\_\_\_
- 2b Qualified health plan expenses allocable to qualified sick leave wages reported on Schedule H (Form 1040), Part I, line 8l . . . . . 2b \_\_\_\_\_
- 2b(i) Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 . . . . . 2b(i) \_\_\_\_\_
- 2c Employer share of social security tax on qualified sick leave wages. Multiply line 2a(iv) by 6.2%(0.062) . . . . . 2c \_\_\_\_\_
- 2d Employer share of Medicare tax on qualified sick leave wages. Multiply line 2a(ii) by 1.45% (0.0145) . . . . . 2d \_\_\_\_\_
- 2e **Credit for qualified sick leave wages.** Add lines 2a, 2b, 2b(i) 2c, and 2d . . . . . 2e \_\_\_\_\_
- 2f Qualified family leave wages reported on Schedule H (Form 1040), Part I, line 8m . . . . . 2f \_\_\_\_\_
- 2f(i) Qualified family leave wages included on Schedule H (Form 1040), Part I, line 8m, that were not included as wages reported on Schedule H (Form 1040), Part I, lines 3 and 4, because the qualified family leave wages were excluded from the definition of employment under sections 3121(b)(1)-(22) . . . . . 2f(i) \_\_\_\_\_
- 2f(ii) Subtract line 2f(i) from line 2f . . . . . 2f(ii) \_\_\_\_\_
- 2f(iii) Qualified family leave wages included on Schedule H (Form 1040), Part I, line 8m, that were not included as wages reported on Schedule H (Form 1040), Part I, line 3, because the qualified family leave wages were limited by the social security wage base . . . . . 2f(iii) \_\_\_\_\_
- 2f(iv) Subtract line 2f(iii) from line 2f(ii) . . . . . 2f(iv) \_\_\_\_\_
- 2g Qualified health plan expenses allocable to qualified family leave wages reported on Schedule H (Form 1040), Part I, line 8n . . . . . 2g \_\_\_\_\_
- 2g(i) Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 . . . . . 2g(i) \_\_\_\_\_
- 2h Employer share of social security tax on qualified family leave wages. Multiply line 2f(iv) by 6.2% (0.062) . . . . . 2h \_\_\_\_\_
- 2i Employer share of Medicare tax on qualified family leave wages. Multiply line 2f(ii) by 1.45%(0.0145) . . . . . 2i \_\_\_\_\_
- 2j **Credit for qualified family leave wages.** Add lines 2f, 2g, 2g(i), 2h, and 2i . . . . . 2j \_\_\_\_\_
- 2k **Credit for qualified sick and family leave wages.** Add lines 2e and 2j . . . . . 2k \_\_\_\_\_
- 2l **Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021.** Enter the smaller of line 1b or line 2k. Enter this amount on Schedule H (Form 1040), Part I, line 8c . . . . . 2l \_\_\_\_\_
- 2m **Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021.** Subtract line 2l from line 2k and enter this amount on Schedule H (Form 1040), Part I, line 8f . . . . . 2m \_\_\_\_\_