

Worksheet 3. Credit for Qualified Sick and Family Leave Wages for Leave Taken Before April 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 before April 2, 2021, complete Step 1 and Step 2. **Caution:** Use Worksheet 4 to figure the credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021.

Step 1. Determine the employer share of social security tax this year

- 1a Enter the amount of social security tax from Schedule H (Form 1040), Part I, line 2a 1a _____
- 1b Multiply line 1a by 50% (0.50) 1b _____
- 1c Enter the amount of social security tax from Schedule H (Form 1040), Part I, line 2b 1c _____
- 1d **Employer share of social security tax.** Subtract line 1c from line 1b 1d _____

Step 2. Figure the sick and family leave credit

- 2a Qualified sick leave wages reported on Schedule H (Form 1040), Part I, line 8g 2a _____
- 2a(i) Qualified sick leave wages included on Schedule H (Form 1040), Part I, line 8g, but not included on Schedule H (Form 1040), Part I, line 1a, because the wages reported on that line were limited by the social security wage base 2a(i) _____
- 2a(ii) Total qualified sick leave wages. Add lines 2a and 2a(i) 2a(ii) _____
- 2a(iii) Qualified sick leave wages excluded from the definition of employment under sections 3121(b)(1)-(22). 2a(iii) _____
- 2b Qualified health plan expenses allocable to qualified sick leave wages reported on Schedule H (Form 1040), Part I, line 8h 2b _____
- 2c Employer share of Medicare tax on qualified sick leave wages. Multiply line 2a(ii) by 1.45% (0.0145) 2c _____
- 2d **Credit for qualified sick leave wages.** Add lines 2a(ii), 2a(iii), 2b, and 2c 2d _____
- 2e Qualified family leave wages reported on Schedule H (Form 1040), Part I, line 8i 2e _____
- 2e(i) Qualified family leave wages included on Schedule H (Form 1040), Part I, line 8i, but not included on Schedule H (Form 1040), Part I, line 3, because the wages reported on that line were limited by the social security wage base 2e(i) _____
- 2e(ii) Total qualified family leave wages. Add lines 2e and 2e(i) 2e(ii) _____
- 2e(iii) Qualified family leave wages excluded from the definition of employment under sections 3121(b)(1)-(22) 2e(iii) _____
- 2f Qualified health plan expenses allocable to qualified family leave wages reported on Schedule H (Form 1040), Part I, line 8j 2f _____
- 2g Employer share of Medicare tax on qualified family leave wages. Multiply line 2e(ii) by 1.45% (0.0145) 2g _____
- 2h **Credit for qualified family leave wages.** Add lines 2e(ii), 2e(iii), 2f, and 2g 2h _____
- 2i **Credit for qualified sick and family leave wages.** Add lines 2d and 2h. 2i _____
- 2j **Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021.** Enter the smaller of line 1d or line 2i. Enter this amount on Schedule H (Form 1040), Part I, line 8b 2j _____
- 2k **Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021.** Subtract line 2j from line 2i and enter this amount on Schedule H (Form 1040), Part I, line 8e 2k _____