

Form **941 for 2023: Employer's QUARTERLY Federal Tax Return**
(Rev. March 2023) Department of the Treasury — Internal Revenue Service

Draft 950122
OMB No. 1545-0029

Employer identification number (EIN) -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Report for this Quarter of 2023
(Check one.)

- ☐ 1: January, February, March
☐ 2: April, May, June
☐ 3: July, August, September
☒ 4: October, November, December

Go to www.irs.gov/Form941 for instructions and the latest information.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

| | | | |
|---|--|--|--|
| 1 | Number of employees who received wages, tips, or other compensation for the pay period including: <i>Mar. 12</i> (Quarter 1), <i>June 12</i> (Quarter 2), <i>Sept. 12</i> (Quarter 3), or <i>Dec. 12</i> (Quarter 4) | 1 | <input type="text" value="989"/> |
| 2 | Wages, tips, and other compensation | 2 | <input type="text" value="14,808,629.68"/> |
| 3 | Federal income tax withheld from wages, tips, and other compensation | 3 | <input type="text" value="1,606,038.95"/> |
| 4 | If no wages, tips, and other compensation are subject to social security or Medicare tax | <input type="checkbox"/> Check and go to line 6. | |

| | Column 1 | | Column 2 | |
|-----|--|--|---|---|
| 5a | Taxable social security wages* | <input type="text" value="11,686,584.84"/> | $\times 0.124 =$ | <input type="text" value="1,449,136.52"/> |
| 5a | (i) Qualified sick leave wages* | <input type="text"/> | $\times 0.062 =$ | <input type="text"/> |
| 5a | (ii) Qualified family leave wages* | <input type="text"/> | $\times 0.062 =$ | <input type="text"/> |
| 5b | Taxable social security tips | <input type="text"/> | $\times 0.124 =$ | <input type="text"/> |
| 5c | Taxable Medicare wages & tips | <input type="text" value="16,490,466.94"/> | $\times 0.029 =$ | <input type="text" value="478,223.54"/> |
| 5d | Taxable wages & tips subject to Additional Medicare Tax withholding | <input type="text" value="223,262.05"/> | $\times 0.009 =$ | <input type="text" value="2,009.36"/> |
| 5e | Total social security and Medicare taxes. Add Column 2 from lines 5a, 5a(i), 5a(ii), 5b, 5c, and 5d | 5e | <input type="text" value="1,929,369.42"/> | |
| 5f | Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) | 5f | <input type="text"/> | |
| 6 | Total taxes before adjustments. Add lines 3, 5e, and 5f | 6 | <input type="text" value="3,535,408.37"/> | |
| 7 | Current quarter's adjustment for fractions of cents | 7 | <input type="text" value="0.36"/> | |
| 8 | Current quarter's adjustment for sick pay | 8 | <input type="text"/> | |
| 9 | Current quarter's adjustments for tips and group-term life insurance | 9 | <input type="text"/> | |
| 10 | Total taxes after adjustments. Combine lines 6 through 9 | 10 | <input type="text" value="3,535,408.73"/> | |
| 11a | Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 | 11a | <input type="text"/> | |
| 11b | Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 | 11b | <input type="text"/> | |
| 11c | Reserved for future use | 11c | <input type="text"/> | |

*Include taxable qualified sick and family leave wages paid in this quarter of 2023 for leave taken after March 31, 2021, and before October 1, 2021, on line 5a. Use lines 5a(i) and 5a(ii) only for taxable qualified sick and family leave wages paid in this quarter of 2023 for leave taken after March 31, 2020, and before April 1, 2021.

You MUST complete all three pages of Form 941 and SIGN it.

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher.

Cat. No. 17001Z

Form **941** (Rev. 3-2023)

Name (not your trade name)

City of Ann Arbor

Employer identification number (EIN)

38-6004534

Part 1: Answer these questions for this quarter. (continued)

| | | | |
|-----|---|---|---|
| 11d | Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 | 11d | <input type="text"/> |
| 11e | Reserved for future use | 11e | <input type="text"/> |
| 11f | Reserved for future use | | <input type="text"/> |
| 11g | Total nonrefundable credits. Add lines 11a, 11b, and 11d | 11g | <input type="text"/> |
| 12 | Total taxes after adjustments and nonrefundable credits. Subtract line 11g from line 10 | 12 | <input type="text" value="3,535,408.73"/> |
| 13a | Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter | 13a | <input type="text"/> |
| 13b | Reserved for future use | 13b | <input type="text"/> |
| 13c | Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 | 13c | <input type="text"/> |
| 13d | Reserved for future use | 13d | <input type="text"/> |
| 13e | Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 | 13e | <input type="text"/> |
| 13f | Reserved for future use | 13f | <input type="text"/> |
| 13g | Total deposits and refundable credits. Add lines 13a, 13c, and 13e | 13g | <input type="text"/> |
| 13h | Reserved for future use | 13h | <input type="text"/> |
| 13i | Reserved for future use | 13i | <input type="text"/> |
| 14 | Balance due. If line 12 is more than line 13g, enter the difference and see instructions | 14 | <input type="text" value="3,535,408.73"/> |
| 15 | Overpayment. If line 13g is more than line 12, enter the difference <input type="text"/> | Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund. | |

Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you're unsure about whether you're a monthly schedule depositor or a semiweekly schedule depositor, see section 11 of Pub. 15.

16 Check one: ☐ Line 12 on this return is less than \$2,500 or line 12 on the return for the prior quarter was less than \$2,500, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter. If line 12 for the prior quarter was less than \$2,500 but line 12 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you're a monthly schedule depositor, complete the deposit schedule below; if you're a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.

☐ You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

| | |
|-----------------------------|----------------------|
| Tax liability: Month 1 | <input type="text"/> |
| Month 2 | <input type="text"/> |
| Month 3 | <input type="text"/> |
| Total liability for quarter | <input type="text"/> |

Total must equal line 12.

☒ You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941. Go to Part 3.

You MUST complete all three pages of Form 941 and SIGN it.

Name (not your trade name)

City of Ann Arbor

Employer identification number (EIN)

38-6004534

Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.

- 17 If your business has closed or you stopped paying wages ☐ Check here, and enter the final date you paid wages / / ; also attach a statement to your return. See instructions.
- 18 If you're a seasonal employer and you don't have to file a return for every quarter of the year ☒ Check here.
- 19 Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 19 .
- 20 Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 20 .
- 21 Reserved for future use 21 .
- 22 Reserved for future use 22 .
- 23 Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 23 .
- 24 Qualified health plan expenses allocable to qualified sick leave wages reported on line 23 24 .
- 25 Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 23 25 .
- 26 Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 26 .
- 27 Qualified health plan expenses allocable to qualified family leave wages reported on line 26 27 .
- 28 Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 26 28 .

Part 4: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

☒ Yes. Designee's name and phone number

David Thompson

734-794-5209

Select a 5-digit personal identification number (PIN) to use when talking to the IRS.

 1 2 3 4 5☐ No.**Part 5: Sign here. You MUST complete all three pages of Form 941 and SIGN it.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign your name here

David Thompson

Print your name here

David Thompson

Print your title here

Accountant

Date

1 / 25 / 24

Best daytime phone

734-794-5209

Paid Preparer Use OnlyCheck if you're self-employed ☐

Preparer's name

PTIN

Preparer's signature

Date

 / /

Firm's name (or yours if self-employed)

EIN

Address

Phone

City

State

ZIP code

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Form 941-V, Payment Voucher

Purpose of Form

Complete Form 941-V if you're making a payment with Form 941. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

Making Payments With Form 941

To avoid a penalty, make your payment with Form 941 **only if**:

- Your total taxes after adjustments and nonrefundable credits (Form 941, line 12) for either the current quarter or the preceding quarter are less than \$2,500, you didn't incur a \$100,000 next-day deposit obligation during the current quarter, and you're paying in full with a timely filed return; or

- You're a monthly schedule depositor making a payment in accordance with the Accuracy of Deposits Rule. See section 11 of Pub. 15 for details. In this case, the amount of your payment may be \$2,500 or more.

Otherwise, you must make deposits by electronic funds transfer. See section 11 of Pub. 15 for deposit instructions. Don't use Form 941-V to make federal tax deposits.



Use Form 941-V when making any payment with Form 941. However, if you pay an amount with Form 941 that should've been deposited, you may be subject to a penalty. See Deposit Penalties in section 11 of Pub. 15.

Specific Instructions

Box 1—Employer identification number (EIN). If you don't have an EIN, you may apply for one online by visiting the IRS website at www.irs.gov/EIN. You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. If you haven't received your EIN by the due date of Form 941, write "Applied For" and the date you applied in this entry space.

Box 2—Amount paid. Enter the amount paid with Form 941.

Box 3—Tax period. Darken the circle identifying the quarter for which the payment is made. Darken only one circle.

Box 4—Name and address. Enter your name and address as shown on Form 941.

- Enclose your check or money order made payable to "United States Treasury." Be sure to enter your EIN, "Form 941," and the tax period ("1st Quarter 2023," "2nd Quarter 2023," "3rd Quarter 2023," or "4th Quarter 2023") on your check or money order. Don't send cash. Don't staple Form 941-V or your payment to Form 941 (or to each other).

- Detach Form 941-V and send it with your payment and Form 941 to the address in the Instructions for Form 941.

Note: You must also complete the entity information above Part 1 on Form 941.

Detach Here and Mail With Your Payment and Form 941.

| Form 941-V Department of the Treasury Internal Revenue Service | | Payment Voucher | | OMB No. 1545-0029 |
|---|--|---|--|-------------------|
| | | Don't staple this voucher or your payment to Form 941. | | 2023 |
| 1 Enter your employer identification number (EIN). — | | 2 Enter the amount of your payment. Make your check or money order payable to "United States Treasury." | | Dollars Cents |
| 3 Tax Period <input type="radio"/> 1st Quarter <input type="radio"/> 2nd Quarter <input type="radio"/> 3rd Quarter <input type="radio"/> 4th Quarter | | 4 Enter your business name (individual name if sole proprietor). Enter your address. Enter your city, state, and ZIP code; or your city, foreign country name, foreign province/county, and foreign postal code. | | |

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on Form 941 to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle C, Employment Taxes, of the Internal Revenue Code imposes employment taxes on wages and provides for income tax withholding. Form 941 is used to determine the amount of taxes that you owe. Section 6011 requires you to provide the requested information if the tax is applicable to you. Section 6109 requires you to provide your identification number. If you fail to provide this information in a timely manner, or provide false or fraudulent information, you may be subject to penalties.

You're not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of

Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 941 will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 22 hr., 28 min.

Learning about the law or the form 53 min.

Preparing, copying, assembling, and sending the form to the IRS 1 hr., 18 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 941 simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/FormComments. Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send Form 941 to this address. Instead, see *Where Should You File?* in the Instructions for Form 941.

Schedule B (Form 941):

960311

Report of Tax Liability for Semiweekly Schedule Depositors

OMB No. 1545-0029

(Rev. January 2017)

Department of the Treasury — Internal Revenue Service

Employer identification number (EIN)

3 8 - 6 0 0 4 5 3 4

Name (not your trade name)

City of Ann Arbor

Calendar year

2 0 2 3

(Also check quarter)

Report for this Quarter...

(Check one.)

- ☐ 1: January, February, March
- ☐ 2: April, May, June
- ☐ 3: July, August, September
- ☒ 4: October, November, December

Use this schedule to show your TAX LIABILITY for the quarter; don't use it to show your deposits. When you file this form with Form 941 or Form 941-SS, don't change your tax liability by adjustments reported on any Forms 941-X or 944-X. You must fill out this form and attach it to Form 941 or Form 941-SS if you're a semiweekly schedule depositor or became one because your accumulated tax liability on any day was \$100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Pub. 15 for details.

Month 1

| | | | | | | | |
|---|--|----|------------|----|--|----|------------|
| 1 | | 9 | | 17 | | 25 | |
| 2 | | 10 | | 18 | | 26 | |
| 3 | | 11 | | 19 | | 27 | 617,609 95 |
| 4 | | 12 | | 20 | | 28 | |
| 5 | | 13 | 569,340 55 | 21 | | 29 | |
| 6 | | 14 | | 22 | | 30 | |
| 7 | | 15 | | 23 | | 31 | |
| 8 | | 16 | | 24 | | | |

Tax liability for Month 1

1,186,950 50

Month 2

| | | | | | | | |
|---|--|----|------------|----|------------|----|--|
| 1 | | 9 | 588,026 54 | 17 | | 25 | |
| 2 | | 10 | | 18 | | 26 | |
| 3 | | 11 | | 19 | | 27 | |
| 4 | | 12 | | 20 | | 28 | |
| 5 | | 13 | | 21 | | 29 | |
| 6 | | 14 | | 22 | 593,728 28 | 30 | |
| 7 | | 15 | | 23 | | 31 | |
| 8 | | 16 | | 24 | | | |

Tax liability for Month 2

1,181,754 82

Month 3

| | | | | | | | |
|---|------------|----|--|----|------------|----|--|
| 1 | | 9 | | 17 | | 25 | |
| 2 | | 10 | | 18 | | 26 | |
| 3 | | 11 | | 19 | | 27 | |
| 4 | | 12 | | 20 | | 28 | |
| 5 | | 13 | | 21 | | 29 | |
| 6 | | 14 | | 22 | 560,148 49 | 30 | |
| 7 | | 15 | | 23 | | 31 | |
| 8 | 606,554 92 | 16 | | 24 | | | |

Tax liability for Month 3

1,166,703 41

Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) ▶

Total must equal line 12 on Form 941 or Form 941-SS.

Total liability for the quarter

3,535,408 73

**Worksheet 1. Credit for Qualified Sick and Family Leave Wages
Paid This Quarter of 2023 for Leave Taken After March 31, 2020,
and Before April 1, 2021**

Keep for Your Records



Determine how you will complete this worksheet. (If you're a third-party payer, you must complete this worksheet for each client for which it is applicable, on a client-by-client basis.)

If you paid qualified sick leave wages and/or qualified family leave wages this quarter of 2023 for leave taken after March 31, 2020, and before April 1, 2021, complete Step 1 and Step 2. **Caution:** Use Worksheet 2 to figure the credit for qualified sick and family leave wages paid this quarter of 2023 for leave taken after March 31, 2021, and before October 1, 2021.

Step 1. Determine the employer share of social security tax this quarter after it is reduced by any credit claimed on Form 8974 and any credit to be claimed on Form 5884-C and/or Form 5884-D

| | | | |
|-------|--|-------|-------|
| 1a | Enter the amount of social security tax from Form 941, Part 1, <u>line 5a</u> , column 2 | 1a | _____ |
| 1b | Enter the amount of social security tax from Form 941, Part 1, <u>line 5b</u> , column 2 | 1b | _____ |
| 1c | Add lines 1a and 1b | 1c | _____ |
| 1d | Multiply line 1c by 50% (0.50) | 1d | _____ |
| 1e | If you're a third-party payer of sick pay that isn't an agent and you're claiming credits for amounts paid to your employees, enter the employer share of social security tax included on Form 941, Part 1, <u>line 8</u> (enter as a positive number) | 1e | _____ |
| 1f | Subtract line 1e from line 1d | 1f | _____ |
| 1g | If you received a Section 3121(q) Notice and Demand during the quarter, enter the amount of the employer share of social security tax from the notice | 1g | _____ |
| 1h | Employer share of social security tax. Add lines 1f and 1g | 1h | _____ |
| 1i | Enter the amount from Form 8974, line 12, for this quarter | 1i | _____ |
| 1j | Enter the amount to be claimed on Form 5884-C, line 11, for this quarter | 1j | _____ |
| 1j(i) | Enter the amount to be claimed on Form 5884-D, line 12, for this quarter | 1j(i) | _____ |
| 1k | Total nonrefundable credits already used against the employer share of social security tax. Add lines 1i, 1j, and 1j(i) | 1k | _____ |
| 1l | Employer share of social security tax remaining. Subtract line 1k from line 1h | 1l | _____ |

Step 2. Figure the sick and family leave credit

| | | | |
|---------|---|---------|-------|
| 2a | Qualified sick leave wages reported on Form 941, Part 1, <u>line 5a(i)</u> , column 1 | 2a | _____ |
| 2a(i) | Qualified sick leave wages included on Form 941, Part 1, line 5c, but not included on Form 941, Part 1, line 5a(i), column 1, 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 (Form 941, Part 3, <u>line 19</u>) | 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 Form 941, Part 1, <u>line 5a(ii)</u> , column 1 | 2e | _____ |
| 2e(i) | Qualified family leave wages included on Form 941, Part 1, line 5c, but not included on Form 941, Part 1, line 5a(ii), column 1, 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 (Form 941, Part 3, <u>line 20</u>) | 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 after March 31, 2020, and before April 1, 2021. Enter the smaller of line 1l or line 2i. Enter this amount on Form 941, Part 1, line 11b | 2j | _____ |
| 2k | Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021. Subtract line 2j from line 2i and enter this amount on Form 941, Part 1, line 13c | 2k | _____ |

**Worksheet 2. Credit for Qualified Sick and Family Leave Wages
Paid This Quarter of 2023 for Leave Taken After March 31, 2021,
and Before October 1, 2021**

Keep for Your Records



Determine how you will complete this worksheet. (If you're a third-party payer, you must complete this worksheet for each client for which it is applicable, on a client-by-client basis.)

If you paid qualified sick leave wages and/or qualified family leave wages this quarter of 2023 for leave taken after March 31, 2021, and before October 1, 2021, complete Step 1 and Step 2. **Caution:** Use Worksheet 1 to figure the credit for qualified sick and family leave wages paid this quarter of 2023 for leave taken after March 31, 2020, and before April 1, 2021.

Step 1. Determine the employer share of Medicare tax this quarter after it is reduced by any credit claimed on Form 8974

- | | | | |
|----|---|----|-------|
| 1a | Enter the amount of Medicare tax from Form 941, Part 1, <u>line 5c</u> , column 2 | 1a | _____ |
| 1b | Multiply line 1a by 50% (0.50) | 1b | _____ |
| 1c | If you're a third-party payer of sick pay that isn't an agent and you're claiming credits for amounts paid to your employees, enter the employer share of Medicare tax included on Form 941, Part 1, <u>line 8</u> (enter as a positive number) | 1c | _____ |
| 1d | Subtract line 1c from line 1b | 1d | _____ |
| 1e | If you received a Section 3121(q) Notice and Demand during the quarter, enter the amount of the employer share of Medicare tax from the notice | 1e | _____ |
| 1f | Employer share of Medicare tax. Add lines 1d and 1e | 1f | _____ |
| 1g | Enter the amount from Form 8974, line 16, for this quarter | 1g | _____ |
| 1h | Employer share of Medicare tax remaining. Subtract line 1g from line 1f | 1h | _____ |

Step 2. Figure the sick and family leave credit

- | | | | |
|---------|--|---------|-------|
| 2a | Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 941, Part 3, <u>line 23</u>) | 2a | _____ |
| 2a(i) | Qualified sick leave wages included on Form 941, Part 3, line 23, that were not included as wages reported on Form 941, Part 1, lines 5a and 5c, 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 Form 941, Part 3, line 23, that were not included as wages reported on Form 941, Part 1, line 5a, 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 for leave taken after March 31, 2021, and before October 1, 2021 (Form 941, Part 3, <u>line 24</u>) | 2b | _____ |
| 2c | Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 941, Part 3, <u>line 25</u>) | 2c | _____ |
| 2d | Employer share of social security tax on qualified sick leave wages. Multiply line 2a(iv) by 6.2% (0.062) | 2d | _____ |
| 2e | Employer share of Medicare tax on qualified sick leave wages. Multiply line 2a(ii) by 1.45% (0.0145) | 2e | _____ |
| 2f | Credit for qualified sick leave wages. Add lines 2a, 2b, 2c, 2d, and 2e | 2f | _____ |
| 2g | Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 941, Part 3, <u>line 26</u>) | 2g | _____ |
| 2g(i) | Qualified family leave wages included on Form 941, Part 3, line 26, that were not included as wages reported on Form 941, Part 1, lines 5a and 5c, because the qualified family leave wages were excluded from the definition of employment under sections 3121(b)(1)–(22) | 2g(i) | _____ |
| 2g(ii) | Subtract line 2g(i) from line 2g | 2g(ii) | _____ |
| 2g(iii) | Qualified family leave wages included on Form 941, Part 3, line 26, that were not included as wages reported on Form 941, Part 1, line 5a, because the qualified family leave wages were limited by the social security wage base | 2g(iii) | _____ |
| 2g(iv) | Subtract line 2g(iii) from line 2g(ii) | 2g(iv) | _____ |
| 2h | Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 941, Part 3, <u>line 27</u>) | 2h | _____ |
| 2i | Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 941, Part 3, <u>line 28</u>) | 2i | _____ |
| 2j | Employer share of social security tax on qualified family leave wages. Multiply line 2g(iv) by 6.2% (0.062) | 2j | _____ |
| 2k | Employer share of Medicare tax on qualified family leave wages. Multiply line 2g(ii) by 1.45% (0.0145) | 2k | _____ |
| 2l | Credit for qualified family leave wages. Add lines 2g, 2h, 2i, 2j, and 2k | 2l | _____ |
| 2m | Credit for qualified sick and family leave wages. Add lines 2f and 2l | 2m | _____ |
| 2n | Enter any credit claimed under section 41 for increasing research activities with respect to any wages taken into account for the credit for qualified sick and family leave wages | 2n | _____ |
| 2o | Credit for qualified sick and family leave wages after adjusting for other credits. Subtract line 2n from line 2m | 2o | _____ |
| 2p | 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 1h or line 2o. Enter this amount on Form 941, Part 1, line 11d | 2p | _____ |
| 2q | 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 2p from line 2o and enter this amount on Form 941, Part 1, line 13e | 2q | _____ |