

Instructions for Form 941-SS

(Rev. March 2023)

**Employer's QUARTERLY Federal Tax Return –
American Samoa, Guam, the Commonwealth of the
Northern Mariana Islands, and the U.S. Virgin Islands**

Volume 1 of 2



Instructions for Form 941-SS (Rev. 03-2023) Catalog Number 49188B
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Section references are to the Internal Revenue Code unless otherwise noted.

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Future Developments

For the latest information about developments related to Form 941-SS and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form941SS](https://www.irs.gov/Form941SS).

What's New

Social security and Medicare tax for

2023. The rate of social security tax on taxable wages, including qualified sick leave wages and qualified family leave wages paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021, is 6.2% each for the employer and employee or 12.4% for both. Qualified sick leave wages and qualified family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021, aren't subject to the employer share of social security tax; therefore, the tax rate on these wages is 6.2%. The social security wage base limit is \$160,200.

The Medicare tax rate is 1.45% each for the employee and employer, unchanged from 2022. There is no wage base limit for Medicare tax.

Social security and Medicare taxes apply to the wages of household workers you pay

\$2,600 or more in cash wages in 2023. Social security and Medicare taxes apply to election workers who are paid \$2,200 or more in cash or an equivalent form of compensation in 2023.

Qualified small business payroll tax credit for increasing research activities.

For tax years beginning before January 1, 2023, a qualified small business may elect to claim up to \$250,000 of its credit for increasing research activities as a payroll tax credit. The Inflation Reduction Act of 2022 (the IRA) increases the election amount to \$500,000 for tax years beginning after December 31, 2022. The payroll tax credit election must be made on or before the due date of the originally filed income tax return (including extensions). The portion of the credit used against payroll taxes is allowed in the first calendar quarter beginning after the date that the qualified small business filed its income tax return. The election

and determination of the credit amount that will be used against the employer's payroll taxes are made on Form 6765, Credit for Increasing Research Activities. The amount from Form 6765, line 44, must then be reported on Form 8974, Qualified Small Business Payroll Tax Credit for Increasing Research Activities.

Starting in the first quarter of 2023, the payroll tax credit is first used to reduce the employer share of social security tax up to \$250,000 per quarter and any remaining credit reduces the employer share of Medicare tax for the quarter. Any remaining credit, after reducing the employer share of social security tax and the employer share of Medicare tax, is then carried forward to the next quarter. Form 8974 is used to determine the amount of the credit that can be used in the current quarter. The amount from Form 8974, line 12 or, if applicable, line 17, is reported on line 11a. For more information

about the payroll tax credit, see [IRS.gov/ResearchPayrollTC](https://www.irs.gov/ResearchPayrollTC). Also see [*Adjusting tax liability for nonrefundable credits claimed on lines 11a, 11b, and 11d*](#), later.

Forms 941-SS and 941-PR discontinued after 2023. Form 941-SS and Form 941-PR, Planilla para la Declaración Federal TRIMESTRAL del Patrono, will no longer be available after the fourth quarter of 2023. Instead, employers in the U.S. territories will file Form 941, Employer's QUARTERLY Federal Tax Return, or, if you prefer your form and instructions in Spanish, you can file new Form 941 (sp), Declaración del Impuesto Federal TRIMESTRAL del Empleador.

Pubs. 80, 51, and 179 discontinued after 2023. Pub. 80, Federal Tax Guide for Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands; Pub. 51, Agricultural Employer's Tax Guide; and Pub. 179, Guía Contributiva Federal para Patronos

Puertorriqueños, will no longer be available after 2023. Instead, information specific to employers in the U.S. territories and agricultural employers will be included in Pub. 15, Employer's Tax Guide, beginning with the Pub. 15 for use in 2024 (published December 2023). Beginning in 2024, there will be a new Pub. 15 (sp) that is a Spanish-language version of Pub. 15.

Reminders



Use the March 2023 revision of Form 941-SS to report taxes for the first quarter of 2023; don't use an earlier revision to report taxes for 2023. At this time, the IRS expects the March 2023 revision of Form 941-SS and these instructions to also be used for the second, third, and fourth quarters of 2023. If changes in law require additional changes to Form 941-SS, the form and/or these instructions may be revised. Prior revisions of Form 941-SS are available at [IRS.gov/Form941SS](https://www.irs.gov/Form941SS) (select the link for "All

Form 941-SS Revisions" under "Other Items You May Find Useful").

The COVID-19 related credit for qualified sick and family leave wages is limited to leave taken after March 31, 2020, and before October 1, 2021. Generally, the credit for qualified sick and family leave wages, as enacted under the Families First Coronavirus Response Act (FFCRA) and amended and extended by the COVID-related Tax Relief Act of 2020, for leave taken after March 31, 2020, and before April 1, 2021, and the credit for qualified sick and family leave wages under sections 3131, 3132, and 3133 of the Internal Revenue Code, as enacted under American Rescue Plan Act of 2021 (the ARP), for leave taken after March 31, 2021, and before October 1, 2021, have expired. However, employers that pay qualified sick and family leave wages in 2023 for leave taken after March 31, 2020, and before October 1, 2021, are eligible to claim a

credit for qualified sick and family leave wages in the quarter of 2023 in which the qualified wages were paid. For more information, see the instructions for line 11b, line 11d, line 13c, and line 13e, later.

Use Worksheet 1 to figure the credit for leave taken after March 31, 2020, and before April 1, 2021. Use Worksheet 2 to figure the credit for leave taken after March 31, 2021, and before October 1, 2021. For more information about the credit for qualified sick and family leave wages, go to [IRS.gov/PLC](https://www.irs.gov/PLC).

Advance payment of COVID-19 credits ended. Although you may pay qualified sick and family leave wages in 2023 for leave taken after March 31, 2020, and before October 1, 2021, you may no longer request an advance payment of any credit on Form 7200, Advance Payment of Employer Credits Due to COVID-19.

Payroll tax credit for certain tax-exempt organizations affected by qualified

disasters. Section 303(d) of the Taxpayer Certainty and Disaster Tax Relief Act of 2020 allows for a payroll tax credit for certain tax-exempt organizations affected by certain qualified disasters not related to COVID-19. This credit is claimed on Form 5884-D (not on Form 941-SS). Form 5884-D is filed after the Form 941-SS for the quarter for which the credit is being claimed has been filed. If you will claim this credit on Form 5884-D and you're also claiming a credit for qualified sick and family leave wages for leave taken before April 1, 2021, you must include any credit that will be claimed on Form 5884-D on Worksheet 1 for that quarter. For more information about this credit, go to [IRS.gov/Form5884D](https://www.irs.gov/Form5884D).

Certification program for professional employer organizations (PEOs). The Stephen Beck, Jr., ABLE Act of 2014 required the IRS to establish a voluntary certification program for PEOs. PEOs handle various

payroll administration and tax reporting responsibilities for their business clients and are typically paid a fee based on payroll costs. To become and remain certified under the certification program, certified professional employer organizations (CPEOs) must meet various requirements described in sections 3511 and 7705 and related published guidance. Certification as a CPEO may affect the employment tax liabilities of both the CPEO and its customers. A CPEO is generally treated for employment tax purposes as the employer of any individual who performs services for a customer of the CPEO and is covered by a contract described in section 7705(e)(2) between the CPEO and the customer (CPEO contract), but only for wages and other compensation paid to the individual by the CPEO. To become a CPEO, the organization must apply through the IRS Online Registration System. For more information or to apply to become a CPEO, go to [IRS.gov/CPEO](https://www.irs.gov/CPEO).

CPEOs must generally file Form 941-SS and Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers, electronically. For more information about a CPEO's requirement to file electronically, see Rev. Proc. 2017-14, 2017-3 I.R.B. 426, available at [IRS.gov/irb/2017-03_IRB#RP-2017-14](https://www.irs.gov/irb/2017-03_IRB#RP-2017-14).

Outsourcing payroll duties. Generally, as an employer, you're responsible to ensure that tax returns are filed and deposits and payments are made, even if you contract with a third party to perform these acts. You remain responsible if the third party fails to perform any required action. Before you choose to outsource any of your payroll and related tax duties (that is, withholding, reporting, and paying over social security, Medicare, FUTA, and income taxes) to a third-party payer, such as a payroll service provider or reporting agent, go to [IRS.gov/OutsourcingPayrollDuties](https://www.irs.gov/OutsourcingPayrollDuties) for helpful information on this topic. If a CPEO pays

wages and other compensation to an individual performing services for you, and the services are covered by a CPEO contract, then the CPEO is generally treated for employment tax purposes as the employer, but only for wages and other compensation paid to the individual by the CPEO. However, with respect to certain employees covered by a CPEO contract, you may also be treated as an employer of the employees and, consequently, may also be liable for federal employment taxes imposed on wages and other compensation paid by the CPEO to such employees. For more information on the different types of third-party payer arrangements, see section 16 of Pub. 15.

COVID-19 employment tax credits when return filed by a third-party payer. If you're the common-law employer of the individuals that are paid qualified sick or family leave wages, you're entitled to the credit for the sick and family leave wages,

regardless of whether you use a third-party payer (such as a PEO, CPEO, or section 3504 agent) to report and pay your federal employment taxes. The third-party payer isn't entitled to the credits with respect to the wages and taxes it remits on your behalf (regardless of whether the third party is considered an "employer" for other purposes).

Aggregate Form 941-SS filers. Approved section 3504 agents and CPEOs must complete and file Schedule R (Form 941) when filing an aggregate Form 941-SS. Aggregate Forms 941-SS are filed by agents approved by the IRS under section 3504. To request approval to act as an agent for an employer, the agent files Form 2678 with the IRS unless you're a state or local government agency acting as an agent under the special procedures provided in Rev. Proc. 2013-39, 2013-52 I.R.B. 830, available at [IRS.gov/irb/2013-52_IRB#RP-2013-39](https://www.irs.gov/irb/2013-52_IRB#RP-2013-39). Aggregate Forms 941-SS are also filed by

CPEOs approved by the IRS under section 7705. To become a CPEO, the organization must apply through the IRS Online Registration System at [IRS.gov/CPEO](https://www.irs.gov/CPEO). CPEOs file Form 8973, Certified Professional Employer Organization/Customer Reporting Agreement, to notify the IRS that they started or ended a service contract with a customer. CPEOs must generally file Form 941-SS and Schedule R (Form 941) electronically. For more information about a CPEO's requirement to file electronically, see Rev. Proc. 2017-14, 2017-3 I.R.B. 426, available at [IRS.gov/irb/2017-03_IRB#RP-2017-14](https://www.irs.gov/irb/2017-03_IRB#RP-2017-14).

Other third-party payers that file aggregate Forms 941-SS, such as non-certified PEOs, must complete and file Schedule R (Form 941) if they have clients that are claiming the qualified small business payroll tax credit for increasing research activities, and/or the credit for qualified sick and family leave wages.



If both an employer and a section 3504 authorized agent (or a CPEO or other third-party payer) paid wages to an employee during a quarter, both the employer and the section 3504 authorized agent (or CPEO or other third-party payer, if applicable) should file Form 941-SS reporting the wages each entity paid to the employee during the applicable quarter and issue Forms W-2 reporting the wages each entity paid to the employee during the year.

If a third-party payer of sick pay is also paying qualified sick leave wages on behalf of an employer, the third party would be making the payments as an agent of the employer. The employer is required to do the reporting and payment of employment taxes with respect to the qualified sick leave wages and claim the credit for the qualified sick leave wages, unless the employer has an agency agreement with the third-party payer that requires the third-party payer to do the

collecting, reporting, and/or paying or depositing employment taxes on the qualified sick leave wages. If the employer has an agency agreement with the third-party payer, the third-party payer includes the qualified sick leave wages on the third party's aggregate Form 941-SS, claims the sick leave credit on behalf of the employer on the aggregate Form 941-SS, and separately reports the credit allocable to the employers on Schedule R (Form 941). See section 6 of Pub. 15-A, Employer's Supplemental Tax Guide, for more information about sick pay reporting.

Work opportunity tax credit for qualified tax-exempt organizations hiring qualified veterans. Qualified tax-exempt organizations that hire eligible unemployed veterans may be able to claim the work opportunity tax credit against their payroll tax liability using Form 5884-C. For more information, go to [IRS.gov/WOTC](https://www.irs.gov/WOTC).

Correcting a previously filed Form 941-SS. If you discover an error on a previously filed Form 941-SS or if you otherwise need to amend a previously filed Form 941-SS, make the correction using Form 941-X. Form 941-X is filed separately from Form 941-SS. For more information, see the Instructions for Form 941-X, section 9 of Pub. 80, or go to [IRS.gov/CorrectingEmploymentTaxes](https://www.irs.gov/CorrectingEmploymentTaxes).

Federal tax deposits must be made by electronic funds transfer (EFT). You must use EFT to make all federal tax deposits. Generally, an EFT is made using the Electronic Federal Tax Payment System (EFTPS). If you don't want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make electronic deposits on your behalf. Also, you may arrange for your financial institution to initiate a same-day wire payment on your behalf. EFTPS is a free service provided by the

Department of the Treasury. Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee.

For more information on making federal tax deposits, see section 8 of Pub. 80. To get more information about EFTPS or to enroll in EFTPS, go to [EFTPS.gov](https://eftps.gov) or call one of the following numbers.

- 800-555-4477 (toll free; for use by U.S. Virgin Islands only).
- 800-244-4829 (Spanish).
- 303-967-5916 (toll call).

To contact EFTPS using Telecommunications Relay Services (TRS) for people who are deaf, hard of hearing, or have a speech disability, dial 711 and then provide the TRS assistant the 800-555-4477 number above or 800-733-4829.

Additional information about EFTPS is also available in Pub. 966.



For an EFTPS deposit to be on time, you must submit the deposit by 8 p.m. Eastern time the day before the date the deposit is due.

Same-day wire payment option. If you fail to submit a deposit transaction on EFTPS by 8 p.m. Eastern time the day before the date a deposit is due, you can still make your deposit on time by using the Federal Tax Collection Service (FTCS) to make a same-day wire payment. To use the same-day wire payment method, you will need to make arrangements with your financial institution ahead of time. Please check with your financial institution regarding availability, deadlines, and costs. Your financial institution may charge you a fee for payments made this way. To learn more about the information you will need to give your financial institution to

make a same-day wire payment, go to [IRS.gov/SameDayWire](https://www.irs.gov/SameDayWire).

Timeliness of federal tax deposits. If a deposit is required to be made on a day that isn't a business day, the deposit is considered timely if it is made by the close of the next business day. A business day is any day other than a Saturday, Sunday, or legal holiday. The term "legal holiday" for deposit purposes includes only those legal holidays in the District of Columbia. Legal holidays in the District of Columbia are provided in section 8 of Pub. 80.

Electronic filing and payment. Businesses can enjoy the benefits of filing tax returns and paying their federal taxes electronically. Whether you rely on a tax professional or handle your own taxes, the IRS offers you convenient programs to make filing and paying easier. Spend less time worrying about taxes and more time running your business. Use e-file and EFTPS to your benefit.

- For e-file, go to [IRS.gov/EmploymentEfile](https://www.irs.gov/employmentefile) for additional information. A fee may be charged to file electronically.
- For EFTPS, go to [EFTPS.gov](https://www.eftps.gov) or call one of the numbers provided under *Federal tax deposits must be made by electronic funds transfer (EFT)*, earlier.
- For electronic filing of Forms W-2AS, W-2CM, W-2GU, and W-2VI, go to [SSA.gov/employer](https://www.ssa.gov/employer). You may be required to file Forms W-2 electronically. For details, see the General Instructions for Forms W-2 and W-3.



If you're filing your tax return or paying your federal taxes electronically, a valid employer identification number (EIN) is required at the time the return is filed or the payment is made. If a valid EIN isn't provided, the return or payment won't be processed. This may result in penalties. See [Employer](#)

identification number (EIN), later, for information about applying for an EIN.

Electronic funds withdrawal (EFW). If you file Form 941-SS electronically, you can e-file and use EFW to pay the balance due in a single step using tax preparation software or through a tax professional. However, don't use EFW to make federal tax deposits. For more information on paying your taxes using EFW, go to [IRS.gov/EFW](https://www.irs.gov/efw).

Credit or debit card payments. You can pay the balance due shown on Form 941-SS by credit or debit card. Your payment will be processed by a payment processor who will charge a processing fee. Don't use a credit or debit card to make federal tax deposits. For more information on paying your taxes with a credit or debit card, go to [IRS.gov/PayByCard](https://www.irs.gov/paybycard).

Online payment agreement. You may be eligible to apply for an installment agreement online if you can't pay the full amount of tax

you owe when you file your return. For more information, see [*What if you can't pay in full*](#), later.

Paid preparers. If you use a paid preparer to complete Form 941-SS, the paid preparer must complete and sign the paid preparer's section of the form.

Where can you get telephone help? For answers to your questions about completing Form 941-SS or tax deposit rules, call the IRS at one of the numbers listed below.

- 800-829-4933 (toll free; for use by U.S. Virgin Islands only) or 800-829-4059 (TDD/TTY for persons who are deaf, hard of hearing, or have a speech disability), Monday–Friday from 7:00 a.m. to 7:00 p.m. local time.
- 267-941-1000 (toll call), Monday–Friday from 6:00 a.m. to 11:00 p.m. Eastern time.

Photographs of missing children. The IRS is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](#). Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

General Instructions:

Purpose of Form 941-SS

Use Form 941-SS to report social security and Medicare taxes for workers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands (CNMI), and the U.S. Virgin Islands.

Pub. 80 explains the requirements for withholding, depositing, and paying social security and Medicare taxes. It explains the forms you must give your employees, those your employees must give you, and those you must send to the IRS. See Pub. 15-A for specialized employment tax information supplementing the basic information provided in Pub. 80.

Federal law requires you, as an employer, to withhold certain taxes from your employees' pay. Each time you pay wages, you must withhold—or take out of your employees'

pay—certain amounts for social security tax and Medicare tax. You must also withhold Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year. Under the withholding system, taxes withheld from your employees are credited to your employees in payment of their tax liabilities.

Federal law also requires you to pay any liability for the employer share of social security and Medicare taxes. This share of social security and Medicare taxes isn't withheld from employees.

Who Must File Form 941-SS?

Generally, you must file a return for the first quarter in which you pay wages subject to social security and Medicare taxes, and for each quarter thereafter until you file a final return. Use Form 941-SS if your principal place of business is in American Samoa, Guam, the CNMI, or the U.S. Virgin Islands,

or if you have employees who are subject to income tax withholding for these jurisdictions.

Use Form 941-SS to report the following amounts.

- Wages you've paid.
- Tips your employees reported to you.
- Both the employer and the employee share of social security and Medicare taxes.
- Additional Medicare Tax withheld from employees.
- Current quarter's adjustments to social security and Medicare taxes for fractions of cents, sick pay, tips, and group-term life insurance.
- Qualified small business payroll tax credit for increasing research activities.
- Credit for qualified sick and family leave wages paid this quarter of 2023 for leave

taken after March 31, 2020, and before October 1, 2021.

Don't use Form 941-SS if you have both employees who are subject to U.S. income tax withholding and employees who aren't subject to U.S. income tax withholding. Instead, you must file only Form 941 (or Form 944, Employer's ANNUAL Federal Tax Return) and include all of your employees' wages on that form.

Don't use Form 941-SS to report backup withholding or income tax withholding on nonpayroll payments such as pensions, annuities, and gambling winnings. Report these types of withholding on Form 945, Annual Return of Withheld Federal Income Tax. Also, don't use Form 941-SS to report unemployment taxes. Report unemployment taxes (U.S. Virgin Islands employers only) on Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return.

After you file your first Form 941-SS, you must file a return each quarter, even if you have no taxes to report, unless you filed a final return or one of the exceptions listed next applies.

Exceptions

Special rules apply to some employers.

- If you received notification to file **Form 944**, you must file Form 944 annually; don't file Form 941-SS quarterly.
- **Seasonal employers** don't have to file a Form 941-SS for quarters in which they have no tax liability because they have paid no wages. To tell the IRS that you won't file a return for one or more quarters during the year, check the box on line 18 every quarter you file Form 941-SS. The IRS generally won't inquire about unfiled returns if at least one taxable return is filed each year. However, you must check the box on line 18 on

every quarterly return you file. Otherwise, the IRS will expect a return to be filed for each quarter.

- Employers of **household employees** don't usually file Form 941-SS. See Pub. 80, Pub. 926, and Schedule H (Form 1040) for more information.
- Employers of **farm employees** don't file Form 941-SS for wages paid for agricultural labor. See Form 943 and Pub. 51 for more information.



If none of these exceptions apply and you haven't filed a final return, you must file Form 941-SS each quarter even if you didn't pay wages during the quarter. Use IRS e-file, if possible.

Requesting To File Forms 941-SS Instead of Form 944, or Requesting To File Form 944 Instead of Forms 941-SS

Requesting to file Forms 941-SS instead of Form 944. Employers in American Samoa, Guam, the CNMI, and the U.S. Virgin Islands that would otherwise be required to file Form 944 may contact the IRS to request to file quarterly Forms 941-SS instead of annual Form 944. To request to file quarterly Forms 941-SS to report your social security and Medicare taxes for the 2023 calendar year, you must either call the IRS at 800-829-4933 toll free (U.S. Virgin Islands only) or 267-941-1000 (toll call) between January 1, 2023, and April 3, 2023, or send a written request postmarked between January 1, 2023, and March 15, 2023. After you contact the IRS, the IRS will send you a written notice that your filing requirement has been changed to Forms 941-SS. You must receive written

notice from the IRS to file Forms 941-SS instead of Form 944 before you may file these forms. If you don't receive this notice, you must file Form 944 for calendar year 2023.

Requesting to file Form 944 instead of Forms 941-SS. If you're required to file Forms 941-SS but believe your employment taxes for 2023 will be \$1,000 or less, you may request to file Form 944 instead of Forms 941-SS by calling the IRS at 800-829-4933 toll free (U.S. Virgin Islands only) or 267-941-1000 (toll call) between January 1, 2023, and April 3, 2023, or sending a written request postmarked between January 1, 2023, and March 15, 2023. After you contact the IRS, the IRS will send you a written notice that your filing requirement has been changed to Form 944. You must receive written notice from the IRS to file Form 944 instead of Forms 941-SS before you may file this form. If you don't receive this notice, you

must file Forms 941-SS for calendar year 2023.

Where to send written requests. Written requests should be sent to:

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0038

For more information about these procedures, see Rev. Proc. 2009-51, 2009-45 I.R.B. 625, available at [IRS.gov/irb/2009-45_IRB#RP-2009-51](https://www.irs.gov/irb/2009-45_IRB#RP-2009-51).

What if You Reorganize or Close Your Business?

If You Sell or Transfer Your Business

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If you sell or transfer your business during the quarter, you and the new owner must each file a Form 941-SS for the quarter in

which the transfer occurred. Report only the wages you paid.

When two businesses merge, the continuing firm must file a return for the quarter in which the change took place and the other firm should file a final return.

Changing from one form of business to another—such as from a sole proprietorship to a partnership or corporation—is considered a transfer. If a transfer occurs, you may need a new EIN. See Pub. 1635 and section 1 of Pub. 80 for more information.

Attach a statement to your return with:

- The new owner's name (or the new name of the business);
- Whether the business is now a sole proprietorship, partnership, or corporation;
- The kind of change that occurred (a sale or transfer);

- The date of the change; and
- The name of the person keeping the payroll records and the address where those records will be kept.

If Your Business Has Closed . . .

If you permanently go out of business or stop paying wages to your employees, you must file a final return. To tell the IRS that Form 941-SS for a particular quarter is your final return, check the box on line 17 and enter the final date you paid wages. Also attach a statement to your return showing the name of the person keeping the payroll records and the address where those records will be kept.

See *Terminating a business* in the General Instructions for Forms W-2 and W-3 for information about earlier dates for the expedited furnishing and filing of the following Wage and Tax Statements when a final Form 941-SS is filed.

- W-2AS, American Samoa.

- W-2CM, CNMI.
- W-2GU, Guam.
- W-2VI, U.S. Virgin Islands.

If you participated in a statutory merger or consolidation, or qualify for predecessor-successor status due to an acquisition, you should generally file Schedule D (Form 941), Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations. See the Instructions for Schedule D (Form 941) to determine whether you should file Schedule D (Form 941) and when you should file it.

When Must You File?

File your initial Form 941-SS for the quarter in which you first paid wages that are subject to social security and Medicare taxes. See the table titled [When To File Form 941-SS](#), later.

Then, you must file for every quarter after that—every 3 months—even if you have no

taxes to report, unless you're a seasonal employer or are filing your final return. See [Seasonal employers](#) and [If Your Business Has Closed](#), earlier.

File Form 941-SS only once for each quarter. If you filed electronically, don't file a paper Form 941-SS. For more information about filing Form 941-SS electronically, see [Electronic filing and payment](#), earlier.

When To File Form 941-SS

Your Form 941-SS is due by the last day of the month that follows the end of the quarter.		
The Quarter Includes . . .	Quarter Ends	Form 941-SS Is Due
1. January, February, March	March 31	April 30

2. April, May, June	June 30	July 31
3. July, August, September	September 30	October 31
4. October, November, December	December 31	January 31

For example, you must generally report wages you pay during the 1st quarter—which is January through March—by April 30. If you made timely deposits in full payment of your taxes for the quarter, you may file by the 10th day of the 2nd month that follows the end of the quarter. For example, you may file Form 941-SS by May 10 if you made timely deposits in full payment of your taxes for the 1st quarter.

If we receive Form 941-SS after the due date, we will treat Form 941-SS as filed on time if the envelope containing Form 941-SS is properly addressed, contains sufficient postage, and is postmarked by the U.S. Postal Service on or before the due date, or sent by an IRS-designated private delivery service (PDS) on or before the due date. If you don't follow these guidelines, we will generally consider Form 941-SS filed when it is actually received. For more information about PDSs, see *Where Should You File*, later.

If any due date for filing falls on a Saturday, Sunday, or legal holiday, you may file your return on the next business day.

How Should You Complete Form 941-SS?

Type or print your EIN, name, and address in the spaces provided. Also enter your name and EIN on the top of pages 2 and 3. Don't use your social security number (SSN) or

individual taxpayer identification number (ITIN). Generally, enter the business (legal) name you used when you applied for your EIN. For example, if you're a sole proprietor, enter "Haleigh Smith" on the "Name" line and "Haleigh's Cycles" on the "Trade name" line. Leave the "Trade name" line blank if it is the same as your "Name."

If you use a tax preparer to fill out Form 941-SS, make sure the preparer shows your business name exactly as it appeared when you applied for your EIN.

Employer identification number (EIN). To make sure that businesses comply with federal tax laws, the IRS monitors tax filings and payments by using a numerical system to identify taxpayers. A unique nine-digit EIN is assigned to all corporations, partnerships, and some sole proprietors. Businesses needing an EIN must apply for a number and use it throughout the life of the business on all tax returns, payments, and reports.

Your business should have only one EIN. If you have more than one and aren't sure which one to use, write to the IRS office where you file your returns (using the *Without a payment* address under [Where Should You File](#), later) or call the IRS at 800-829-4933 (toll free; for use by U.S. Virgin Islands only) or 267-941-1099 (toll call).

If you don't have an EIN, you may apply for one online by going to [IRS.gov/EIN](#). You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. If the principal business was created outside of the United States or U.S. territories, you may also apply for an EIN by calling 267-941-1099 (toll call). If you haven't received your EIN by the due date of Form 941-SS, write "Applied For" and the date you applied in this entry space.



If you're filing your tax return electronically, a valid EIN is required at the time the return is filed. If a

valid EIN isn't provided, the return won't be accepted. This may result in penalties.



Always be sure the EIN on the form you file exactly matches the EIN the IRS assigned to your business. Don't use your SSN or ITIN on forms that ask for an EIN. If you used an EIN (including a prior owner's EIN) on Form 941-SS that is different from the EIN reported on Form W-3SS, see Box h—Other EIN used this year in the General Instructions for Forms W-2 and W-3. Filing a Form 941-SS with an incorrect EIN or using another business's EIN may result in penalties and delays in processing your return.

If you change your business name, business address, or responsible party .

. . Notify the IRS immediately if you change your business name, business address, or responsible party.

- Write to the IRS office where you file your returns (using the *Without a payment*

address under [Where Should You File](#), later) to notify the IRS of any business name change. See Pub. 1635 to see if you need to apply for a new EIN.

- Complete and mail Form 8822-B to notify the IRS of a business address or responsible party change. Don't mail Form 8822-B with your Form 941-SS. For a definition of "responsible party," see the Instructions for Form SS-4.

Check the Box for the Quarter

Under "Report for this Quarter of 2023" at the top of Form 941-SS, check the appropriate box of the quarter for which you're filing.

Make sure the quarter checked is the same as shown on any attached Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and, if applicable, Schedule R (Form 941).

Completing and Filing Form 941-SS

Make entries on Form 941-SS as follows to enable accurate scanning and processing.

- Use 10-point Courier font (if possible) for all entries if you're typing or using a computer to complete your form. Portable Document Format (PDF) forms on IRS.gov have fillable fields with acceptable font specifications.
- Don't enter dollar signs and decimal points. Commas are optional. Enter dollars to the left of the preprinted decimal point and cents to the right of it. Don't round entries to whole dollars. Always show an amount for cents, even if it is zero.
- Leave blank any data field (except lines 1 and 12) with a value of zero.
- Enter negative amounts using a minus sign (if possible). Otherwise, use parentheses.

- Enter your name and EIN on all pages and attachments.
- Enter your name, EIN, "Form 941-SS," and the tax year and quarter on all attachments.
- Staple multiple sheets in the upper left corner when filing.

Complete all three pages. You must complete all three pages of Form 941-SS and sign on page 3. Failure to do so may delay processing of your return.

Reconciling Forms 941-SS With Form W-3SS

The IRS matches amounts reported on your four quarterly Forms 941-SS with Form W-2AS, W-2CM, W-2GU, or W-2VI amounts totaled on your yearly Form W-3SS, Transmittal of Wage and Tax Statements. If the amounts don't agree, you may be contacted by the IRS or the Social Security

Administration (SSA). The following amounts are reconciled.

- Social security wages.
- Social security tips.
- Medicare wages and tips.

Use Schedule D (Form 941) to explain certain wage, tax, and payment discrepancies between Forms 941-SS and Forms W-2AS, W-2CM, W-2GU, W-2VI, W-3SS, and W-2c, Corrected Wage and Tax Statement, that were caused by acquisitions, statutory mergers, or consolidations. For more information, see the Instructions for Schedule D (Form 941). Also see Rev. Proc. 2004-53 for more information. You can find Rev. Proc. 2004-53 on page 320 of I.R.B. 2004-34 at [IRS.gov/irb/ 2004-34 IRB#RP-2004-53](https://www.irs.gov/irb/2004-34_IRB#RP-2004-53).

Where Should You File?

You're encouraged to file Form 941-SS electronically. Go to [IRS.gov/EmploymentEfile](https://www.irs.gov/employmentefile)

for more information on electronic filing. If you file a paper return, where you file depends on whether you include a payment with Form 941-SS.

PDSs can't deliver to P.O. boxes. You must use the U.S. Postal Service to mail an item to a P.O. box address. Go to [IRS.gov/PDS](https://www.irs.gov/PDS) for the current list of PDSs. For the IRS mailing address to use if you're using a PDS, go to [IRS.gov/PDSstreetAddresses](https://www.irs.gov/PDSstreetAddresses). Select the address on the webpage that is given for the Ogden Submission Processing Center.

If you're in . . .	Without a payment . .	With a payment . . .
American Samoa, Guam, CNMI, U.S. Virgin Islands	Internal Revenue Service P.O. Box 409101	Internal Revenue Service P.O. Box 932100

	Ogden, UT 84409	Louisville, KY 40293- 2100
Special filing addresses for exempt organizations; federal, state, and local governmental entities; and Indian tribal governmental entities, regardless of location	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0005	Internal Revenue Service P.O. Box 932100 Louisville, KY 40293-2100



Your filing address may have changed from that used to file your employment tax return in prior years. Don't send Form 941-SS or any payments to the SSA.

Depositing Your Taxes



You must deposit all depository taxes electronically by EFT. For more information, see [Federal tax deposits must be made by electronic funds transfer \(EFT\)](#) under Reminders, earlier.

Must You Deposit Your Taxes?

You may have to deposit both the employer and employee social security taxes and Medicare taxes.

- **If your total taxes after adjustments and nonrefundable credits (line 12) are less than \$2,500 for the current quarter or the prior quarter, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter.** You don't have to make a deposit. To avoid a penalty, you must pay any amount due in full with a timely filed return or you must deposit any amount you owe by the due date of the return. For

more information on paying with a timely filed return, see the instructions for [line 14](#), later. If you're not sure your total tax liability for the current quarter will be less than \$2,500 (and your liability for the prior quarter wasn't less than \$2,500), make deposits using the semiweekly or monthly rules so you won't be subject to failure-to-deposit (FTD) penalties.

- **If your total taxes after adjustments and nonrefundable credits (line 12) are \$2,500 or more for the current quarter and the prior quarter.** You must make deposits according to your deposit schedule. See section 8 of Pub. 80 for information about payments made under the accuracy of deposits rule and for rules about federal tax deposits.

Reducing your deposits for the credit for qualified sick and family leave wages.

Employers eligible to claim the credit for qualified sick and family leave wages paid this

quarter of 2023 for leave taken after March 31, 2020, and before October 1, 2021, can reduce their deposits by the amount of their anticipated credit. Employers won't be subject to an FTD penalty for reducing their deposits if certain conditions are met. See the instructions for [line 11b](#) and [line 11d](#), later, for more information on these credits. For more information on reducing deposits, see Notice 2020-22, 2020-17 I.R.B. 664, available at [IRS.gov/irb/2020-17_IRB#NOT-2020-22](https://www.irs.gov/irb/2020-17_IRB#NOT-2020-22); and Notice 2021-24, 2021-18 I.R.B. 1122, available at [IRS.gov/irb/2021-18_IRB#NOT-2021-24](https://www.irs.gov/irb/2021-18_IRB#NOT-2021-24). See the instructions for [line 16](#), later, for information on adjusting tax liabilities reported on line 16 or Schedule B (Form 941) for nonrefundable credits.

When Must You Deposit Your Taxes?

Determine if You're a Monthly or Semiweekly Schedule Depositor for the Quarter

The IRS uses two different sets of deposit rules to determine when businesses must deposit their social security and Medicare taxes. These schedules tell you when a deposit is due after you have a payday.

Your deposit schedule isn't determined by how often you pay your employees. Your deposit schedule depends on the total tax liability you reported on Form 941-SS during the previous 4-quarter lookback period (July 1 of the second preceding calendar year through June 30 of the preceding calendar year). See section 8 of Pub. 80 for details. If you filed Form 944 in either 2021 or 2022, your lookback period is the 2021 calendar year.

Before the beginning of each calendar year, determine which type of deposit schedule you must use.

- If you reported \$50,000 or less in taxes during the lookback period, you're a **monthly schedule depositor**.

- If you reported more than \$50,000 of taxes during the lookback period, you're a **semiweekly schedule depositor**.



If you're a monthly schedule depositor and accumulate a \$100,000 tax liability on any day during the deposit period, you become a semiweekly schedule depositor on the next day and remain so for at least the rest of the calendar year and for the following calendar year. See \$100,000 Next-Day Deposit Rule in section 8 of Pub. 80 for more information. The \$100,000 tax liability threshold requiring a next-day deposit is determined before you consider any reduction of your liability for nonrefundable credits. For more information, including an example, see frequently asked question 17 at [IRS.gov/ETD](https://www.irs.gov/ETD).

What About Penalties and Interest?

Avoiding Penalties and Interest

You can avoid paying penalties and interest if you do all of the following.

- Deposit or pay your taxes when they are due, unless you meet the requirements discussed in [Notice 2020-22](#) and [Notice 2021-24](#).
- File your fully completed Form 941-SS on time.
- Report your tax liability accurately.
- Submit valid checks for tax payments.
- Furnish accurate Forms W-2AS, W-2CM, W-2GU, or W-2VI to employees.
- File Form W-3SS and Copy A of Forms W-2AS, W-2CM, W-2GU, or W-2VI with the SSA on time and accurately.

Penalties and interest are charged on taxes paid late and returns filed late at a rate set by law. See section 8 of Pub. 80 for details.

Use Form 843 to request abatement of assessed penalties or interest. Don't request abatement of assessed penalties or interest on Form 941-SS or Form 941-X.

If you receive a notice about a penalty after you file this return, reply to the notice with an explanation and we will determine if you meet reasonable-cause criteria. Don't attach an explanation when you file your return.



If federal income, social security, and Medicare taxes that must be withheld (that is, trust fund taxes) aren't withheld or aren't deposited or paid to the United States Treasury, the trust fund recovery penalty may apply. The penalty is 100% of the unpaid trust fund tax. If these unpaid taxes can't be immediately collected from the employer or business, the trust fund recovery penalty may be imposed on all

persons who are determined by the IRS to be responsible for collecting, accounting for, or paying over these taxes, and who acted willfully in not doing so. For more information, see section 8 of Pub. 80. The trust fund recovery penalty won't apply to any amount of trust fund taxes an employer holds back in anticipation of any credits they are entitled to.

Adjustment of Tax on Tips

If, by the 10th of the month after the month you received an employee's report on tips, you don't have enough employee funds available to withhold the employee share of social security and Medicare taxes, you no longer have to collect it. Report the entire amount of these tips on line 5b (Taxable social security tips), line 5c (Taxable Medicare wages and tips), and, if the withholding threshold is met, line 5d (Taxable wages and tips subject to Additional Medicare Tax withholding). Include as a negative

adjustment on [line 9](#) the total uncollected employee share of the social security and Medicare taxes.

Where Can You Obtain Forms?

See Pub. 80 for information on ordering IRS forms. You may also be able to get some IRS forms at the addresses listed next.

American Samoa	Tax Office Executive Office Building, First Floor Pago Pago, AS 96799
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CNMI	CNMI Division of Revenue and Taxation Joeten Dandan Commercial Center Saipan, MP 96950
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Guam	Department of Revenue and Taxation
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Government of Guam
1240 Army Drive
Barrigada, GU 96913

U.S. Virgin Islands Bureau of Internal
Revenue 6115 Estate
Smith Bay, Ste 225 St.
Thomas, VI 00802

Specific Instructions:

Part 1: Answer These Questions for This Quarter

1. Number of Employees Who Received Wages, Tips, or Other Compensation

Enter the number of employees on your payroll for the pay period including March 12, June 12, September 12, or December 12, for the quarter indicated at the top of the Form 941-SS. Don't include:

- Household employees,
- Employees in nonpay status for the pay period,
- Farm employees,
- Pensioners, or
- Active members of the U.S. Armed Forces.

4. If No Wages, Tips, and Other Compensation Are Subject to Social Security or Medicare Tax . . .

If no wages, tips, and compensation are subject to social security or Medicare tax, check the box on line 4. If this question doesn't apply to you, leave the box blank. For more information about exempt wages, see section 12 of Pub. 80. For religious exemptions, see section 4 of Pub. 15-A.



If you're a governmental employer, wages you pay aren't automatically exempt from social security and Medicare taxes. Your employees may be covered by law or by a voluntary Section 218 Agreement with the SSA. For more information, see Pub. 963, Federal-State Reference Guide.



For purposes of these instructions, all references to "sick pay" mean ordinary sick pay, not "qualified sick

leave wages” that are reported on line 5a(i) for leave taken after March 31, 2020, and before April 1, 2021, or reported on line 5a for leave taken after March 31, 2021, and before October 1, 2021.

5a–5e. Taxable Social Security and Medicare Wages and Tips



Qualified sick leave wages and qualified family leave wages paid this quarter of 2023 for leave taken after March 31, 2020, and before April 1, 2021, are reported on lines 5a(i) and 5a(ii), respectively. Qualified sick leave wages and qualified family leave wages paid this quarter of 2023 for leave taken after March 31, 2021, and before October 1, 2021, are reported on line 5a.

5a. Taxable social security wages. Enter the total wages, including qualified sick leave wages and qualified family leave wages paid this quarter of 2023 for leave taken after

March 31, 2021, and before October 1, 2021; sick pay; and taxable fringe benefits subject to social security taxes you paid to your employees during the quarter. Don't include the qualified sick leave wages paid this quarter of 2023 that are reported on line 5a(i) or qualified family leave wages paid this quarter of 2023 that are reported on line 5a(ii) for leave taken after March 31, 2020, and before April 1, 2021. For this purpose, sick pay includes payments made by an insurance company to your employees for which you received timely notice from the insurance company. See section 6 of Pub. 15-A for more information about sick pay reporting. See the instructions for [line 8](#) for an adjustment that you may need to make on Form 941-SS for sick pay.

Enter the amount before payroll deductions. Don't include tips on this line. For information on types of wages subject to social security taxes, see section 4 of Pub. 80.

For 2023, the rate of social security tax on taxable wages, except for qualified sick leave wages and qualified family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021, is 6.2% (0.062) each for the employer and employee or 12.4% (0.124) for both. Stop paying social security tax on and entering an employee's wages on line 5a when the employee's taxable wages, including qualified sick leave wages paid in 2023 that are reported on line 5a(i), qualified family leave wages paid in 2023 that are reported on line 5a(ii), and tips, reach \$160,200 for the year. However, continue to withhold Medicare taxes for the whole year on all wages, including qualified sick leave wages paid in 2023, qualified family leave wages paid in 2023, and tips, even when the social security wage base of \$160,200 has been reached.

For purposes of the credit for qualified sick and family leave wages, qualified sick leave and family leave wages are wages for social security and Medicare tax purposes, determined without regard to the exclusions from the definition of employment under sections 3121(b)(1)–(22), that an employer pays that otherwise meet the requirements of the Emergency Paid Sick Leave Act (EPSLA) or the Emergency Family and Medical Leave Expansion Act (Expanded FMLA), as enacted under the FFCRA and amended for purposes of the ARP. However, don't include any wages otherwise excluded under section 3121(b) when reporting qualified sick and family leave wages on lines 5a, 5a(i), 5a(ii), 5c, and, if applicable, 5d. See the instructions for [line 11d](#) for information about the credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021.

$$\begin{array}{r}
 \text{line 5a (column 1)} \\
 \times \quad 0.124 \\
 \hline
 \text{line 5a (column 2)}
 \end{array}$$

EPSLA. Employers with fewer than 500 employees and, for leave taken after March 31, 2021, and before October 1, 2021, certain governmental employers without regard to number of employees (except for the federal government and its agencies and instrumentalities unless described in section 501(c)(1)) are entitled to a credit if they provide paid sick leave to employees that otherwise meets the requirements of the EPSLA. Under the EPSLA, as amended for purposes of the ARP, wages are qualified sick leave wages if paid to employees that are unable to work or telework before October 1, 2021, because the employee:

1. Is subject to a federal, state (including U.S. territories), or local quarantine or isolation order related to COVID-19;

2. Has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
3. Is experiencing symptoms of COVID-19 and seeking a medical diagnosis; or, for leave taken after March 31, 2021, and before October 1, 2021, is seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19 (and the employee has been exposed to COVID-19 or the employee's employer has requested such test or diagnosis), or the employee is obtaining immunizations related to COVID-19 or recovering from an injury, disability, illness, or condition related to such immunization;
4. Is caring for an individual subject to an order described in (1) or who has been advised as described in (2);

5. Is caring for a son or daughter because the school or place of care for that child has been closed, or the childcare provider for that child is unavailable, due to COVID-19 precautions; or
6. Is experiencing any other substantially similar condition specified by the U.S. Department of Health and Human Services, which for leave taken after March 31, 2021, and before October 1, 2021, includes to accompany an individual to obtain immunization related to COVID-19, or to care for an individual who is recovering from any injury, disability, illness, or condition related to the immunization.

Son or daughter. A son or daughter must generally have been under 18 years of age or incapable of self-care because of a mental or physical disability. A son or daughter includes a biological child, adopted child, stepchild,

foster child, legal ward, or a child for whom the employee assumes parental status and carries out the obligations of a parent.

Limits on qualified sick leave wages. The EPSLA, as amended for purposes of the ARP, provides different limitations for different circumstances under which qualified sick leave wages are paid. For paid sick leave qualifying under (1), (2), or (3) above, the amount of qualified sick leave wages is determined at the employee's regular rate of pay, but the wages may not exceed \$511 for any day (or portion of a day) for which the individual is paid sick leave. For paid sick leave qualifying under (4), (5), or (6) above, the amount of qualified sick leave wages is determined at two-thirds the employee's regular rate of pay, but the wages may not exceed \$200 for any day (or portion of a day) for which the individual is paid sick leave. The EPSLA also limits each individual to a maximum of up to 80 hours of paid sick leave

in total for leave taken after March 31, 2020, and before April 1, 2021. The ARP resets this limit at 80 hours of paid sick leave for leave taken after March 31, 2021, and before October 1, 2021. Therefore, for leave taken after March 31, 2020, and before April 1, 2021, the maximum amount of paid sick leave wages can't exceed \$5,110 for an employee for leave under (1), (2), or (3), and it can't exceed \$2,000 for an employee for leave under (4), (5), or (6). These maximum amounts also reset and apply to leave taken after March 31, 2021, and before October 1, 2021.

For more information about qualified sick leave wages, go to [IRS.gov/PLC](https://www.irs.gov/PLC).

Expanded FMLA. Employers with fewer than 500 employees and, for leave taken after March 31, 2021, and before October 1, 2021, certain governmental employers without regard to number of employees (except for the federal government and its agencies and

instrumentalities unless described in section 501(c)(1)) are entitled to a credit under the FFCRA, as amended for purposes of the ARP, if they provide paid family leave to employees that otherwise meets the requirements of the Expanded FMLA. For leave taken after March 31, 2020, and before April 1, 2021, wages are qualified family leave wages if paid to an employee who has been employed for at least 30 calendar days when an employee is unable to work or telework due to the need to care for a son or daughter under 18 years of age or incapable of self-care because of a mental or physical disability because the school or place of care for that child has been closed, or the childcare provider for that child is unavailable, due to a public health emergency. See [Son or daughter](#), earlier, for more information. For leave taken after March 31, 2021, and before October 1, 2021, the leave can be granted for any other reason provided by the EPSLA, as amended for purposes of the ARP.

For leave taken after March 31, 2020, and before April 1, 2021, the first 10 days for which an employee takes leave may be unpaid. During this period, employees may use other forms of paid leave, such as qualified sick leave, accrued sick leave, annual leave, or other paid time off. After an employee takes leave for 10 days, the employer must provide the employee paid leave (that is, qualified family leave wages) for up to 10 weeks. For leave taken after March 31, 2021, and before October 1, 2021, the 10-day rule discussed above doesn't apply and the paid leave can be provided for up to 12 weeks.

Rate of pay and limit on wages. The rate of pay must be at least two-thirds of the employee's regular rate of pay (as determined under the Fair Labor Standards Act of 1938), multiplied by the number of hours the employee would have otherwise been scheduled to work. For leave taken after

March 31, 2020, and before April 1, 2021, the total qualified family leave wages can't exceed \$200 per day or \$10,000 in the aggregate per employee. For leave taken after March 31, 2021, and before October 1, 2021, the limit resets and the total qualified family leave wages can't exceed \$200 per day or \$12,000 in the aggregate per employee.

For more information about qualified family leave wages, go to [IRS.gov/PLC](https://www.irs.gov/PLC).