

**Credit for Small Employer Pension Plan
 Startup Costs and Auto-Enrollment**

OMB No. 1545-1810

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8881 for instructions and the latest information.**

Attachment
 Sequence No. **130**

Name(s) shown on return

Identifying number

Part I Credit for Small Employer Pension Plan Startup Costs

1	Qualified startup costs incurred during the tax year	1	
2	Enter one-half of line 1	2	
3	Enter the number of employees eligible to participate in the pension plan. See instructions. _____ X 250	3	
4	Enter the greater of \$500 or the amount from line 3 (Do not enter more than \$5,000)	4	
5	Enter the smaller of line 2 or line 4	5	
6	Credit for small employer pension plan startup costs from partnerships and S corporations	6	
7	Reserved for future use	7	
8	Add lines 5 and 6. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1j	8	

Part II Small Employer Auto-Enrollment Credit

9	Enter \$500 if an auto-enrollment option is provided for retirement savings	9	
10	Small employer auto-enrollment credit from partnerships and S corporations	10	
11	Add lines 9 and 10. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1j	11	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 33435N

Form **8881** (Rev. 12-2020)