

Note: *The draft you are looking for begins on the next page.*



Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on this coversheet). However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Employer Credit for Paid Family and Medical Leave

OMB No. 1545-2282

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8994 for instructions and the latest information.**

Attachment
 Sequence No. **994**

Identifying number

- A** Do you have a written policy providing for at least 2 weeks of annual paid family and medical leave for your qualifying employee(s) to whom wages are paid (prorated for any part-time employees)? See instructions.
 Yes.
 No. Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- B** Does the written policy provide paid family and medical leave of at least 50% of the wages normally paid to a qualifying employee? See instructions.
 Yes.
 No. Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- C** Did you pay family and medical leave to at least one qualifying employee during the tax year? See instructions.
 Yes.
 No. Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- D** If you employed at least one qualifying employee who was not covered by the Family and Medical Leave Act, did you include in your written policy and otherwise comply with “non-interference” language? See instructions.
 Yes.
 No. Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

1 Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages	1
2 Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)	2
3 Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j	3

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37804G

Form **8994** (Rev. 1-2021)