



# Employers May Claim Credit For Providing Paid Family & Medical Leave

October is National Work and Family Month



## Written Policy

To claim the credit, eligible employers must have a written policy with certain requirements, including at least 2 weeks of paid leave to full-time employees. The paid leave must be at least 50% of the employee's normal wages.

## Qualifying Employees

A qualifying employee is any employee under the Fair Labor Standards Act who:

- has been employed by the employer for one year or more
- had compensation not more than a certain amount for the preceding year



## Form for Employers

The credit is generally effective for wages the employer paid in taxable years beginning after Dec. 31, 2017, and before Jan. 1, 2020. Eligible employers use [Form 8994](#), Credit for Paid Family and Medical Leave, to figure the credit.

[Publication 5327](#), New tax credit for employers who provide paid family and medical leave, also available in Spanish, on [IRS.gov](#) provides more information.

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