

Instructions for Form 944-X

(Rev. April 2025)

Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund

2025

Volume 2 of 2



Department of the Treasury
Internal Revenue Service



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Use the difference in column 3 to determine your tax correction.

Column 3 (difference)	-2,000.00
Tax rate (6.2%)	x 0.062
Column 4 (tax correction)	<hr/> -124.00

Be sure to explain the reasons for this correction on line 43.

11. Taxable Social Security Tips

If you're correcting the taxable social security tips you reported on Form 944, line 4b, column 1, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 11 (column 1)

- line 11 (column 2)

line 11 (column 3)

If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by 0.124 (12.4% tax rate) and report the result in column 4.

line 11 (column 3)

x 0.124

line 11 (column 4)

If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Note. If you checked the box on Form 944-X, line 4b or line 5c, because you're correcting only the employer share of tax on a decrease to social security tips, use 0.062 (6.2%) when multiplying the amount shown in column 3. If you're correcting both shares of tax for some employees and only the employer share for other employees, report the properly calculated amount in column 4. Be sure to show your calculations on line 43.

Example—Social security tips increased.

Following Example—Wages, tips, and other compensation increased in the instructions for line 6, earlier, the tips that you overlooked were also taxable social security tips. To correct the error, figure the difference on Form 944-X as shown.

Column 1 (corrected amount)	1,000.00
Column 2 (Form 944, line 4b, column 1)	- 900.00
Column 3 (difference)	<hr/> 100.00

Use the difference in column 3 to determine your tax correction.

Column 3 (difference)	100.00
Tax rate (12.4%)	x 0.124
Column 4 (tax correction)	<hr/> 12.40

Be sure to explain the reasons for this correction on line 43.

12. Taxable Medicare Wages & Tips

If you're correcting the taxable Medicare wages and tips you reported on Form 944, line 4c, column 1, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 12 (column 1)

- line 12 (column 2)

line 12 (column 3) If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by 0.029 (2.9% tax rate) and enter the result in column 4.

line 12 (column 3)

x 0.029

line 12 (column 4) If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Note. If you checked the box on Form 944-X, line 4b or line 5c, because you're correcting

only the employer share of tax on a decrease to Medicare wages and tips, use 0.0145 (1.45%) when multiplying the amount in column 3. If you're correcting both shares of tax for some employees and only the employer share for other employees, enter the properly calculated amount in column 4. Be sure to explain your calculations on line 43.

Example—Medicare wages and tips decreased. Following *Example—Wages, tips, and other compensation decreased* in the instructions for line 6, earlier, the wages that you counted twice were also taxable Medicare wages and tips. To correct the error, figure the difference on Form 944-X as shown.

Column 1 (corrected amount)	700.00
Column 2 (Form 944, line 4c, column 1)	- 900.00
Column 3 (difference)	<hr/> -200.00

Use the difference in column 3 to determine your tax correction.

Column 3 (difference)	-200.00
Tax rate (2.9%)	x 0.029
Column 4 (tax correction)	<hr/> -5.80

Be sure to explain the reasons for this correction on line 43.

13. Taxable Wages & Tips Subject to Additional Medicare Tax Withholding

You may use Form 944-X to correct errors to Additional Medicare Tax withholding for prior years if the amount reported on Form 944, line 4d, column 2, isn't the amount you actually withheld. This type of error is an administrative error. The administrative error adjustment corrects the amount reported on Form 944 to agree with the amount actually withheld from employees.

You may also correct errors to Additional Medicare Tax withholding for prior years if section 3509 rates apply. If section 3509 rates apply, see the instructions for lines 18– 21, later.

If a prior year error was a nonadministrative error, you may correct only the **wages and tips** subject to Additional Medicare Tax withholding that were originally reported on Form 944, line 4d, column 1, or previously corrected on Form 944-X. You can't correct the tax reported on Form 944, line 4d, column 2.

Prior year administrative errors. If you're correcting the taxable wages and tips subject to Additional Medicare Tax withholding that you reported on Form 944, line 4d, column 1, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 13 (column 1)

- line 13 (column 2)

line 13 (column 3) If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by 0.009 (0.9% tax rate) and enter that result in column 4.

line 13 (column 3)

x 0.009

line 13 (column 4) If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Example—Prior year administrative error (incorrectly reported amount of Additional Medicare Tax actually withheld). Nathan Black's wages exceeded the \$200,000 withholding threshold for Additional Medicare Tax in November 2024. The total wages paid to Nathan for 2024 were \$230,000. You withheld \$270 ($\$30,000 \times 0.009$) from Nathan's wages. However, on your 2024 Form 944, you mistakenly reported \$3,000 on line 4d, column 1, and Additional Medicare Tax withheld of \$27 on line 4d, column 2. You discovered the error on March 12, 2025. This is an example of an administrative error that may be corrected in a later calendar year because the amount actually withheld isn't the amount reported on your 2024 Form 944. Use Form 944-X, line 13, to correct the error as shown.

Column 1 (corrected amount)	30,000.00
Column 2 (Form 944, line 4d, column 1)	- 3,000.00
Column 3 (difference)	<hr/> 27,000.00

Use the difference in column 3 to determine your tax correction.

Column 3 (difference)	27,000.00
Tax rate (0.9%)	x 0.009
Column 4 (tax correction)	<hr/> 243.00

Be sure to explain the reasons for this correction on line 43.

Prior year nonadministrative errors. You may correct **only** the taxable wages and tips subject to Additional Medicare Tax withholding that you reported on Form 944, line 4d, column 1. Enter the total corrected amount in column 1.

In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 13 (column 1)

- line 13 (column 2)

line 13 (column 3) If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Don't multiply the amount in column 3 by 0.009 (0.9% tax rate). Leave column 4 blank and explain the reasons for this correction on line 43.

Example—Prior year nonadministrative error (failure to withhold Additional Medicare Tax when required). Leah Green's wages exceeded the \$200,000 withholding threshold for Additional Medicare Tax in December 2024. The total wages paid to Leah for 2024 were \$220,000. You were required to withhold \$180 ($\$20,000 \times 0.009$) but you withheld nothing and didn't report an amount on line 4d of your 2024 Form 944. You discovered the error on March 12, 2025. File Form 944-X to correct wages and tips subject to Additional Medicare Tax withholding for your 2024 Form 944, but you may not correct the Additional Medicare Tax withheld (column 4) because the error involves a previous year and the amount previously reported for the employee represents the actual amount withheld from the employee during 2024.

Combination of prior year administrative and nonadministrative errors. If you're reporting both administrative errors and nonadministrative errors for the same prior year, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. However, multiply only the amount of wages and tips reported in column 3 that are related to administrative errors by 0.009 (0.9% tax rate). Don't multiply any wages and tips reported in column 3 that are related to nonadministrative errors by 0.009 (0.9% tax rate). Use line 43 to explain in detail your corrections. The explanation must include the reasons for the corrections and a breakdown of the amount reported in column 3 into the amounts related to administrative errors and nonadministrative errors.

Example—Combination of prior year administrative and nonadministrative errors. Nathan Black's wages exceeded the \$200,000 withholding threshold for Additional Medicare Tax in November 2024. The total wages paid to Nathan for 2024 were \$230,000. You withheld \$270 ($\$30,000 \times 0.009$) from Nathan's wages. However, on your 2024 Form 944, you mistakenly reported \$3,000 on line 4d, column 1, and Additional Medicare Tax withheld of \$27 on line 4d, column 2. The difference in wages subject to Additional Medicare Tax related to this administrative error is \$27,000 ($\$30,000 - \$3,000$).

Leah Green's wages exceeded the \$200,000 withholding threshold for Additional Medicare Tax in December 2024. The total wages paid to Leah for 2024 were \$220,000. You were required to withhold \$180 ($\$20,000 \times 0.009$) but you withheld nothing and didn't report

Leah's \$20,000 in wages subject to Additional Medicare Tax withholding on line 4d of your 2024 Form 944.

You discovered both errors on March 12, 2025. Use Form 944-X, line 13, to correct the errors as shown.

Column 1 (corrected amount)	50,000.00
Column 2 (Form 944, line 4d, column 1)	- 3,000.00
Column 3 (difference)	<hr/> 47,000.00

Determine the portion of wages and tips reported in column 3 that is related to the administrative error ($\$47,000 - \$20,000$ (nonadministrative error) = $\$27,000$ (administrative error)). Multiply this portion of column 3 by 0.009 (0.9% tax rate) to determine your tax correction.

Difference related to administrative error	27,000.00
Tax rate (0.9%)	x 0.009
Column 4 (tax correction)	<hr/> 243.00

Be sure to explain the reasons for these corrections on line 43. You must also report that \$20,000 of the amount shown in column 3 was related to the correction of a prior year nonadministrative error and \$27,000 of the amount shown in column 3 was related to the correction of an administrative error.

14. Tax Adjustments



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

Don't enter an amount on line 14 unless you need to correct any adjustments reported on Form 944, line 6.

Amounts reported on line 14 reflect corrections of amounts misstated on Form 944, line 6. See Example—Third-party sick pay underreported, later.

Enter in column 1 the total **corrected** amount for Form 944, line 6. Enter in column 2 the total originally reported or previously corrected amount from Form 944, line 6. In column 3, enter the difference between columns 1 and 2.

line 14 (column 1)

-line 14 (column 2)

line 14 (column 3)

You may need to report negative numbers in any column. Make sure that the difference you enter in column 3 accurately represents the change to adjustments originally reported or previously corrected on Form 944, line 6.

Copy the amount in column 3 to column 4. Include any minus sign shown in column 3.

On line 43, describe what you misreported on Form 944. Tell us if your adjustment is for fractions of cents, third-party sick pay, tips, or group-term life insurance.

Example—Third-party sick pay

underreported. You reported \$690 (shown as “-690.00”) as a third-party sick pay adjustment (reduction to tax) on your 2024 Form 944, line 6. Your third-party sick pay adjustment should have been \$960 (shown as “-960.00”) because your third-party sick pay payer withheld that amount of social security and Medicare taxes from your employees. You discover the error in April of 2025. To correct the error, figure the difference on Form 944-X as shown.

Column 1 (corrected amount)	-960.00
Column 2 (Form 944, line 6)	- (690.00)
Column 3 (difference)	-270.00

Here is how you would enter the numbers on Form 944-X.

Column 1	Column 2	Column 3
(corrected amount)	(Form 944, line 6)	(difference)
-960.00	-690.00	-270.00

Report “-270.00” as your correction in column 4.

In this example, you’re claiming a credit for \$270 in overreported tax for your 2024 Form 944. Always enter the same amount in column 4 (including any minus sign) that you enter in column 3.

Be sure to explain the reasons for this correction on line 43.

15. Qualified Small Business Payroll Tax Credit for Increasing Research Activities



The payroll tax credit election must be made on or before the due date of the originally filed income tax return (including extensions). Any election to take the payroll tax credit may be revoked only with the consent of the IRS.

If you're correcting the qualified small business payroll tax credit for increasing research activities that you reported on Form 944, line 8 (line 8a for years after 2019 and before 2024), enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

Copy the amount in column 3 to column 4. However, to properly show the amount as a credit or balance due item, enter a positive number in column 3 as a negative number in column 4 or a negative number in column 3 as a positive number in column 4.

You must attach a corrected Form 8974 and explain the reasons for this correction on line 43.



Form 944-X and these instructions use the terms "nonrefundable" and "refundable" when discussing credits. The term "nonrefundable" means the portion of the credit which is limited by law to certain taxes. The term "refundable" means the portion of the credit which is in excess of those taxes.

16. Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2020, and Before April 1, 2021



Generally, the period of limitations for correcting the nonrefundable portion of credit for qualified sick and family leave wages paid in 2020 expired on April 15, 2024, for most employers. Generally, the period of limitations for correcting the nonrefundable portion of credit for qualified sick and family leave wages paid in 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see Is There a Deadline for Filing Form 944-X, earlier.

If you're correcting the nonrefundable portion of the credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021, that you reported on Form 944, line 8b, enter the total corrected amount from Worksheet 1, Step 2, line 2j, in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

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

Copy the amount in column 3 to column 4. However, to properly show the amount as a credit or balance due item, enter a positive number in column 3 as a negative number in column 4 or a negative number in column 3 as a positive number in column 4.

For corrections to 2020 Form 944, line 8b, if the period of limitations is still open, the credit for qualified sick and family leave wages is only available for wages paid with respect to leave taken after March 31, 2020, and before January 1, 2021. For corrections to 2021, 2022, or 2023 Form 944, line 8b, the credit for qualified sick and family leave wages is only available for wages paid in 2021, 2022, or 2023 with respect to any leave taken after March 31, 2020, and before April 1, 2021.

If you're correcting a year before 2020 because the period of limitations is still open, don't enter any amount on line 16.

Definition of qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021. For purposes of the credit for qualified sick and family leave wages, qualified sick 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 by the COVID-related Tax Relief Act of 2020. However, don't include any wages otherwise excluded under sections 3121(b)(1)–(22) when reporting qualified sick and family leave wages on your

employment tax return and when figuring the credit on Worksheet 1, Step 2, lines 2a and 2a(i), and on Step 2, lines 2e and 2e(i). Instead, include qualified sick leave wages and qualified family leave wages excluded from the definition of employment under sections 3121(b)(1)–(22) separately on Step 2, line 2a(iii) and/or line 2e(iii), respectively, before you figure your total credit on Step 2, line 2d (credit for qualified sick leave wages), or Step 2, line 2h (credit for qualified family leave wages).

The 2020 Instructions for Form 944 were released before the COVID-related Tax Relief Act of 2020 was enacted on December 27, 2020; therefore, Worksheet 1 in the 2020 Instructions for Form 944 didn't include lines to add the wages that meet an exclusion under sections 3121(b)(1)–(22) when figuring the credit for qualified sick and family leave wages.

If your Form 944 for 2020 didn't claim the correct amount of the credit for qualified sick and family leave wages because you paid qualified sick leave wages and/or qualified family leave wages that meet an exclusion under sections 3121(b)(1)–(22), and the period of limitations is still open, you may file Form 944-X and complete Worksheet 1 to claim the correct amount of the credit. You'll also include on Form 944-X, lines 28 and 29, and on Worksheet 1 any qualified health plan expenses allocable to those wages. The appropriate lines related to the exclusions under sections 3121(b)(1)–(22) were added to Worksheet 1 in the 2021 Instructions for Form 944.

Example—Nonrefundable portion of credit for qualified sick and family leave wages increased. You originally reported a \$1,000 nonrefundable portion of the credit for qualified sick and family leave wages on Form 944, line 8b, for 2021.

In March 2025, you discovered that you made an error when figuring the credit. You use Worksheet 1 to refigure the nonrefundable portion of the credit for qualified sick and family leave wages and you determine that the correct credit is \$2,000. To correct the error, figure the difference on Form 944-X as shown.

Column 1 (corrected amount)	2,000.00
Column 2 (Form 944, line 8b)	- 1,000.00
Column 3 (difference)	1,000.00

To properly show the credit increase as a reduction to your tax balance, enter the positive number in column 3 as a negative number in column 4. Here is how you would enter the numbers on Form 944-X, line 16.

Column 1	Column 2	Column 3	Column 4
(corrected amount)	(Form 944, line 8b)	(difference)	(tax correction)
2,000.00	1,000.00	1,000.00	-1,000.00

Be sure to explain the reasons for this correction on line 43.

17b. Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting the nonrefundable portion of credit for qualified sick and family leave wages paid in 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see Is There a Deadline for Filing Form 944-X, earlier.

If you're correcting the nonrefundable portion of the credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021, that you reported on Form 944, line 8d, enter the total corrected amount from Worksheet 2, Step 2, line 2r, in column 1.

In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. For more information about the credit for qualified sick and family leave wages, go to [IRS.gov/PLC](https://www.irs.gov/plc).

Copy the amount in column 3 to column 4. However, to properly show the amount as a credit or balance due item, enter a positive number in column 3 as a negative number in column 4 or a negative number in column 3 as a positive number in column 4. For an example of how to report amounts in columns 1–4 for an employment tax credit, see the instructions for line 16, earlier.

For corrections to 2021, 2022, or 2023 Form 944, line 8d, the credit for qualified sick and family leave wages is only available for wages paid in 2021, 2022, or 2023 with respect to any leave taken after March 31, 2021, and before October 1, 2021.

If you're correcting a year before 2021 because the period of limitations is still open, don't enter any amount on line 17b.

Definition of qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021.

For purposes of this credit, qualified sick leave wages and qualified 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 EPSLA or Expanded FMLA, as enacted under the FFCRA and amended for purposes of the ARP. Taxable qualified sick leave wages and qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021, were included on Form 944, line 4a, column 1, and can be adjusted only on Form 944-X, line 8.

Total qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021, including any qualified sick and family leave wages that were above the social security wage base and any qualified sick and family leave wages excluded from the definition of employment under sections 3121(b)(1)–(22), were included on Form 944, lines 19 and 22, respectively, and can be adjusted only on Form 944-X, lines 33 and 36, respectively. Use Worksheet 2 to figure your credit.

Be sure to explain the reasons for this correction on line 43.

17c. Nonrefundable Portion of COBRA Premium Assistance Credit

COBRA premium assistance was available for periods of coverage beginning on or after April 1, 2021, through periods of coverage beginning on or before September 30, 2021. For more information,

see Credit for COBRA premium assistance payments is limited to periods of coverage beginning on or after April 1, 2021, through periods of coverage beginning on or before September 30, 2021 under Reminders, earlier.



Premium payees that receive an election from an assistance eligible individual are entitled to the COBRA premium assistance credit for premiums not paid during the quarter in which the election is received. See [Notice 2021-31](#) for more information.

If you're correcting the nonrefundable portion of the COBRA premium assistance credit that you reported on Form 944, line 8e, enter the total corrected amount from Worksheet 3, Step 2, line 2g, in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

Copy the amount in column 3 to column 4. However, to properly show the amount as a credit or balance due item, enter a positive number in column 3 as a negative number in column 4 or a negative number in column 3 as a positive number in column 4. For an example of how to report amounts in columns 1–4 for an employment tax credit, see the instructions for line 16, earlier.

Be sure to explain the reasons for this correction on line 43.

17d. Number of Individuals Provided COBRA Premium Assistance

If you're correcting the number of individuals provided COBRA premium assistance that you reported on Form 944, line 8f, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

Be sure to explain the reasons for this correction on line 43.

18–21. Special Additions to Wages for Federal Income Tax, Social Security Taxes, Medicare Taxes, and Additional Medicare Tax

Section 3509 provides special rates for the employee share of social security tax, Medicare tax, Additional Medicare Tax, and federal income tax withholding when workers are reclassified as employees in certain circumstances. The applicable rate depends on whether you filed required information returns. An employer can't recover any tax paid under this provision from the employees. The full employer share of social security tax and Medicare tax is due for all reclassifications.

Note. Section 3509 rates aren't available if you intentionally disregarded the requirements to withhold taxes from the employee, or if you withheld federal income

tax but didn't withhold social security and Medicare taxes. Section 3509 rates are also not available for certain statutory employees.

On lines 18–21, enter **only** corrections to wages resulting from reclassifying certain workers as employees when section 3509 rates are used to calculate the taxes.

If the employer issued the required information returns, use the section 3509 rates as follows.

- For social security taxes, use the employer rate of 6.2% plus 20% of the employee rate of 6.2%, for a total rate of 7.44% of wages.
- For Medicare taxes, use the employer rate of 1.45% plus 20% of the employee rate of 1.45%, for a total rate of 1.74% of wages.
- For Additional Medicare Tax, 0.18% (20% of the employee rate of 0.9%) of wages subject to Additional Medicare Tax.

- For federal income tax withholding, the rate is 1.5% of wages.

If the employer didn't issue the required information returns, use the section 3509 rates as follows.

- For social security taxes, use the employer rate of 6.2% plus 40% of the employee rate of 6.2%, for a total rate of 8.68% of wages.
- For Medicare taxes, use the employer rate of 1.45% plus 40% of the employee rate of 1.45%, for a total rate of 2.03% of wages.
- For Additional Medicare Tax, 0.36% (40% of the employee rate of 0.9%) of wages subject to Additional Medicare Tax.
- For federal income tax withholding, the rate is 3.0% of wages.

Unlike some other lines on Form 944-X, enter in column 1 only the corrected wages for workers being reclassified, not the amount paid to **all** employees. Enter in column 2 previously reported wages (if any) to reclassified employees. To get the amount for column 4, use the applicable section 3509 rates. If you filed the required information returns for some employees but didn't file them for other employees, be sure to use the applicable rates for each employee when calculating the amounts in column 4 and show your calculations on line 43. The tax correction in column 4 will be a positive number if you increased the amount of wages you previously reported. See the instructions for line 42, later, for more information.

22. Subtotal

Combine the amounts on lines 7–21 of column 4 and enter the total on line 22.

Example. You entered "1,400.00" in column 4 of line 7, "-500.00" in column 4 of line 8, and "-100.00" in column 4 of line 12. Combine these amounts and enter "800.00" in column 4 of line 22.

Line 7 (column 4)	1,400.00
Line 8 (column 4)	(500.00)
Line 12 (column 4)	+ (100.00)
	<hr/>
Line 22 (column 4)	800.00

25. Refundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2020, and Before April 1, 2021



Generally, the period of limitations for correcting the refundable portion of credit for qualified sick and family leave wages paid in 2020 expired on April 15, 2024, for most employers. Generally, the period of limitations for correcting the refundable portion of credit for qualified sick

and family leave wages paid in 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see Is There a Deadline for Filing Form 944-X, earlier.

If you're correcting the refundable portion of the credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021, that you reported on Form 944, line 10d, enter the total corrected amount from Worksheet 1, Step 2, line 2k, in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. For more information about the credit for qualified sick and family leave wages, go to [IRS.gov/PLC](https://www.irs.gov/PLC).

Copy the amount in column 3 to column 4. However, to properly show the amount as a credit or balance due item, enter a positive number in column 3 as a negative number in

column 4 or a negative number in column 3 as a positive number in column 4. For an example of how to report amounts in columns 1–4 for an employment tax credit, see the instructions for line 16, earlier.

For corrections to 2020 Form 944, line 10d, if the period of limitations is still open, the credit for qualified sick and family leave wages is only available for wages paid with respect to leave taken after March 31, 2020, and before January 1, 2021. For corrections to 2021, 2022, or 2023 Form 944, line 10d, the credit for qualified sick and family leave wages is only available for wages paid in 2021, 2022, or 2023 with respect to any leave taken after March 31, 2020, and before April 1, 2021. If you're correcting a year before 2020 because the period of limitations is still open, don't enter any amount on line 25.

Be sure to explain the reasons for this correction on line 43.

26b. Refundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting the refundable portion of credit for qualified sick and family leave wages paid in 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see Is There a Deadline for Filing Form 944-X, earlier.

If you're correcting the refundable portion of the credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021, that you reported on Form 944, line 10f, enter the total corrected amount from Worksheet 2, Step 2, line 2s, in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

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

Copy the amount in column 3 to column 4. However, to properly show the amount as a credit or balance due item, enter a positive number in column 3 as a negative number in column 4 or a negative number in column 3 as a positive number in column 4. For an example of how to report amounts in columns 1–4 for an employment tax credit, see the instructions for line 16, earlier.

For corrections to 2021, 2022, or 2023 Form 944, line 10f, the credit for qualified sick and family leave wages is only available for wages paid in 2021, 2022, or 2023 with respect to any leave taken after March 31, 2021, and before October 1, 2021. If you're correcting a year before 2021 because the period of limitations is still open, don't enter any amount on line 26b.

Be sure to explain the reasons for this correction on line 43.

26c. Refundable Portion of COBRA Premium Assistance Credit

COBRA premium assistance was available for periods of coverage beginning on or after April 1, 2021, through periods of coverage beginning on or before September 30, 2021. For more information, see *Credit for COBRA premium assistance payments is limited to periods of coverage beginning on or after April 1, 2021, through periods of coverage beginning on or before September 30, 2021* under *Reminders*, earlier.

If you're correcting the refundable portion of the COBRA premium assistance credit that you reported on Form 944, line 10g, enter the total corrected amount from Worksheet 3, Step 2, line 2h, in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

Copy the amount in column 3 to column 4. However, to properly show the amount as a credit or balance due item, enter a positive number in column 3 as a negative number in column 4 or a negative number in column 3 as a positive number in column 4. For an example of how to report amounts in columns 1–4 for an employment tax credit, see the instructions for line 16, earlier.

Be sure to explain the reasons for this correction on line 43.

27. Total

Combine the amounts from column 4 on lines 22–26c and enter the result on line 27.

Your credit. If the amount entered on line 27 is less than zero, for example, “-115.00,” you have a credit because you overreported your federal employment taxes.

- If you checked the box on line 1, include this amount on the “Total deposits” line of Form 944 for the year during

which you filed Form 944-X. If you currently file Form 941 because your filing requirement changed, include this amount on the "Total deposits" line of Form 941 for the quarter during which you filed Form 944-X. Don't make any changes to your record of federal tax liability reported on Form 944, line 13, or Form 945-A, unless you were assessed an FTD penalty. For more information, see the Form 945-A instructions.

- If you checked the box on line 2, you're filing a claim for refund or abatement of the amount shown.

If your credit is less than \$1, we will send a refund or apply it to your next return only if you ask us in writing to do so.

Amount you owe. If the amount entered on line 27 is a positive number, you must **pay** the amount you owe **by the time you file** Form 944-X.

You may not use any credit that you show on another Form 944-X to pay the amount you owe, even if you filed for the amount you owe and the credit at the same time.

If you owe tax and are filing a timely Form 944-X, don't file an amended Form 945-A unless you were assessed an FTD penalty caused by an incorrect, incomplete, or missing Form 945-A. Don't include the tax increase reported on Form 944-X on any amended Form 945-A you file.

If you owe tax and are filing a late Form 944-X, that is, after the due date of Form 944 for the year in which you discovered the error, you must file an amended Form 945-A with the Form 944-X. Otherwise, the IRS may assess an "averaged" FTD penalty. The total tax reported on Form 945-A, line M, must match the corrected tax (Form 944, line 9, combined with any correction reported on Form 944-X, line 22)

for the year, less any previous abatements and interest-free tax assessments.

Payment methods. You may pay the amount you owe on line 27 electronically using the Electronic Federal Tax Payment System (EFTPS), by credit or debit card, or by a check or money order.

- For more information about EFTPS, go to [EFTPS.gov](https://www.irs.gov/eftps) or call EFTPS Customer Service at 800-555-4477 (800-244-4829 (Spanish) or 303-967-5916 if you're outside the United States (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.
- To pay by credit or debit card, go to [IRS.gov/ PayByCard](https://www.irs.gov/payments/credit-debit). Your payment will be

processed by a payment processor who will charge a processing fee.

- If you pay by check or money order, make it payable to "United States Treasury." On your check or money order, be sure to write your EIN, "Form 944-X," and the year corrected.

You don't have to pay if the amount you owe is less than \$1.

Lines 28, 29, and 33–38

For lines 28, 29, and 33–38, you'll only enter amounts in columns 1, 2, and 3. These lines don't have an entry space for column 4 because these adjustments don't directly result in an increase or decrease to your tax. The amounts entered on lines 28, 29, and 33–38 are amounts that you use in Worksheets 1–3, as applicable, to figure your credits. If you reported an incorrect amount on lines 15, 16, and 19–24 on your original Form 944, then you'll use lines 28, 29,

and 33–38 of Form 944-X to report the corrections. Use Worksheets 1–3, as applicable, to refigure your credits based on the corrected amounts reported in column 1. Be sure to explain the reasons for your corrections on line 43.

28. Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages for Leave Taken After March 31, 2020, and Before April 1, 2021



Generally, the period of limitations for correcting qualified health plan expenses allocable to qualified sick leave wages paid in 2020 expired on April 15, 2024, for most employers. Generally, the period of limitations for correcting qualified health plan expenses allocable to qualified sick leave wages paid in 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see Is There a Deadline for Filing Form 944-X, earlier.

If you're correcting the qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2020, and before April 1, 2021, that you reported on Form 944, line 15, enter the total corrected amount for all employees in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. Enter the corrected amount from column 1 on Worksheet 1, Step 2, line 2b.

Be sure to explain the reasons for this correction on line 43.

29. Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages for Leave Taken After March 31, 2020, and Before April 1, 2021



Generally, the period of limitations for correcting qualified health plan expenses allocable to qualified family leave wages paid in 2020 expired on April 15, 2024, for most employers. Generally, the period of limitations for correcting qualified health plan expenses allocable to qualified family leave wages paid in 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see Is There a Deadline for Filing Form 944-X, earlier.

If you're correcting the qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2020, and before April 1, 2021, that you reported on Form 944, line 16, enter the total corrected amount for all employees in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

Enter the corrected amount from column 1 on Worksheet 1, Step 2, line 2f.

Be sure to explain the reasons for this correction on line 43.

33. Qualified Sick Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting qualified sick leave wages paid in 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see Is There a Deadline for Filing Form 944-X, earlier.

If you're correcting the qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021, that you reported on Form 944, line 19, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected.

In column 3, enter the difference between columns 1 and 2. Enter the corrected amount from column 1 on Worksheet 2, Step 2, line 2a.

Be sure to explain the reasons for this correction on line 43.

34. Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting qualified health plan expenses allocable to qualified sick leave wages paid in 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see Is There a Deadline for Filing Form 944-X, earlier.

If you're correcting the qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021,

and before October 1, 2021, that you reported on Form 944, line 20, enter the total corrected amount for all employees in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. Enter the corrected amount from column 1 on Worksheet 2, Step 2, line 2b.

Be sure to explain the reasons for this correction on line 43.

35. Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Sick Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting the amounts under certain collectively bargained agreements allocable to qualified sick leave wages paid in 2021 expired on April 15, 2025, for most employers.

For more information about the period of limitations, see Is There a Deadline for Filing Form 944-X, earlier.

If you're correcting the amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021, that you reported on Form 944, line 21, enter the total corrected amount for all employees in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. Enter the corrected amount from column 1 on Worksheet 2, Step 2, line 2c.

Be sure to explain the reasons for this correction on line 43.

36. Qualified Family Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting qualified family leave wages paid in 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see Is There a Deadline for Filing Form 944-X, earlier.

If you're correcting the qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021, that you reported on Form 944, line 22, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected.

In column 3, enter the difference between columns 1 and 2. Enter the corrected amount from column 1 on Worksheet 2, Step 2, line 2g.

Be sure to explain the reasons for this correction on line 43.

37. Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting qualified health plan expenses allocable to qualified family leave wages paid in 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see Is There a Deadline for Filing Form 944-X, earlier.

If you're correcting the qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021, that you reported on Form 944, line 23, enter the total corrected amount for all employees in column 1. In column 2, enter the amount you originally reported or as previously corrected.

In column 3, enter the difference between columns 1 and 2. Enter the corrected amount from column 1 on Worksheet 2, Step 2, line 2h.

Be sure to explain the reasons for this correction on line 43.

38. Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Family Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting the amounts under certain collectively bargained agreements allocable to qualified family leave wages paid in 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see Is There a Deadline for Filing Form 944-X, earlier.

If you're correcting the amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021, that you reported on Form 944, line 24, enter the total corrected amount for all employees in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. Enter the corrected amount from column 1 on Worksheet 2, Step 2, line 2i.

Be sure to explain the reasons for this correction on line 43.

Part 4: Explain Your Corrections for the Calendar Year You're Correcting

41. Corrections of Both Underreported and Overreported Amounts

Check the box on line 41 if any corrections you entered on lines 7–21, 25, 26b, 26c, 28, 29, or 33–38, in column 3 reflect both underreported and overreported amounts.

Example. If you had an increase to social security wages of \$1,500 for Nathan Black and a decrease to social security wages of \$500 for Leah Green, you would enter \$1,000 on line 8, column 3. That \$1,000 represents the net change from offsetting corrections.

On line 43, you must explain the reasons for both the \$1,500 increase and the \$500 decrease.

42. Did You Reclassify Any Workers?

Check the box on line 42 if you reclassified any workers to be independent contractors or nonemployees. Also check this box if the IRS or you determined that workers you treated as independent contractors or nonemployees should be classified as employees.

On line 43, give us a detailed reason why any worker was reclassified and, if you used section 3509 rates on lines 18–21 for any worker reclassified as an employee, explain why section 3509 rates apply and what rates you used.

Return not filed because you didn't treat any workers as employees. If you didn't previously file Form 944 because you mistakenly treated workers as independent contractors or nonemployees, file a Form 944 for each delinquent year.

On each Form 944 for which you're entitled to use section 3509 rates, complete the following steps.

- Write “**Misclassified Employees**” in **bold** letters across the top margin of page 1.
- Enter a zero on line 9.
- Complete the signature area.

- Attach a completed Form 944-X (see instructions next). On each Form 944-X, complete the following steps.
- Complete the top of Form 944-X, including the date you discovered the error.
- Enter the wage amounts on lines 18–21, column 1.
- Enter zeros on lines 18–21, column 2.
- Complete columns 3 and 4 as instructed in Part 3.
- Provide a detailed statement on line 43.
- Complete the signature area.



*If you can't use section 3509 rates (for example, because the workers you treated as nonemployees were certain statutory employees), file a Form 944 for each delinquent year. Write "**Misclassified Employees**" in **bold** letters across the top margin of page 1 of each Form 944.*

Complete Form 944 using the Instructions for Form 944. Attach a Form 944-X to each Form 944. Complete the top of Form 944-X, including the date you discovered the error, and provide a detailed explanation on line 43.

43. Explain Your Corrections

Treasury regulations require you to explain in detail the grounds and facts relied upon to support each correction. On line 43, describe in detail each correction you entered in column 4 on lines 7–16, 17b–21, 25, 26b, and 26c. Also use line 43 to describe in detail corrections made on lines 28, 29, and 33–38. If you need more space, attach additional sheets, but be sure to write your name, EIN, “Form 944-X,” and the calendar year you’re correcting on the top of each sheet.

You must describe the events that caused the underreported or overreported amounts. Explanations such as “social security and Medicare wages were overstated,”

“administrative/payroll errors were discovered,” or “taxes were not withheld” are insufficient and may delay processing your Form 944-X because the IRS may need to ask for a more complete explanation.

Provide the following information in your explanation of each correction.

- Form 944-X line number(s) affected.
- Date you discovered the error.
- Amount of the error.
- Cause of the error.

You may report the information in paragraph form. The following paragraph is an example.

“The \$100 difference shown in column 3 of lines 6, 8, and 12 was discovered on May 14, 2025, during an internal payroll audit. We discovered that we included \$100 of wages for one of our employees twice. This correction removes the reported wages that were never paid.”

For corrections shown on lines 18–21, explain why the correction was necessary and attach any notice you received from the IRS.

Part 5: Sign Here

You must complete all five pages of Form 944-X and sign it on page 5. If you don't sign, processing of Form 944-X will be delayed.

Who must sign Form 944-X? The following persons are authorized to sign the return for each type of business entity.

- **Sole proprietorship**—The individual who owns the business.
- **Corporation (including a limited liability company (LLC) treated as a corporation)**—The president, the vice president, or other principal officer duly authorized to sign.
- **Partnership (including an LLC treated as a partnership) or unincorporated organization**—A responsible and duly

authorized member, partner, or officer having knowledge of its affairs.

- **Single-member LLC treated as a disregarded entity for federal income tax purposes**—The owner of the LLC or a principal officer duly authorized to sign.
- **Trust or estate**—The fiduciary.

Form 944-X may also be signed by a duly authorized agent of the taxpayer if a valid power of attorney has been filed.

Alternative signature method. Corporate officers or duly authorized agents may sign Form 944-X by rubber stamp, mechanical device, or computer software program. For details and required documentation, see Rev. Proc.

2005-39, 2005-28 I.R.B. 82, available at [IRS.gov/irb/ 2005-28 IRB#RP-2005-39](https://www.irs.gov/irb/2005-28_IRB#RP-2005-39).

Paid Preparer Use Only


A paid preparer must sign Form 944-X and provide the information in the *Paid Preparer Use Only* section of Part 5 if the preparer was paid to prepare Form 944-X and isn't an employee of the filing entity. Paid preparers must sign paper returns with a manual signature. The preparer must give you a copy of the return in addition to the copy to be filed with the IRS.

If you're a paid preparer, enter your Preparer Tax Identification Number (PTIN) in the space provided. Include your complete address. If you work for a firm, enter the firm's name and the EIN of the firm. You can apply for a PTIN online or by filing Form W-12. For more information about applying for a PTIN online, go to [IRS.gov/PTIN](https://www.irs.gov/PTIN). You can't use your PTIN in place of the EIN of the tax preparation firm.

Generally, you're not required to complete this section if you're filing the return as a reporting agent and have a valid Form 8655 on file with the IRS. However, a reporting agent must complete this section if the reporting agent offered legal advice, for example, advising the client on determining whether its workers are employees or independent contractors for federal tax purposes.

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Worksheet 1. Adjusted Credit for Qualified Sick and Family Leave
Wages for Leave Taken After March 31, 2020, and Before April 1,
2021

Keep for Your Records 

You must use this worksheet if you claimed the credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021, on your original Form 944 and you correct any amounts used to figure the credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021. You'll also use this worksheet to figure this credit if you're claiming it for the first time on Form 944-X.

Step 1.		Determine the corrected employer share of social security tax 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 wages from Form 944, Part 1, line 4a, column 1, or, if corrected, the amount from Form 944-X, line 8, column 1	1a	_____
1b	Enter the amount of social security tips from Form 944, Part 1, line 4b, column 1, or, if corrected, the amount from Form 944-X, line 11, column 1	1b	_____
1c	Add lines 1a and 1b	1c	_____
1d	Multiply line 1c by 6.2% (0.062)	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 944, Part 1, line 6, or, if corrected, the amount of the employer share of social security tax on sick pay that you included on Form 944-X, line 14, column 1 (enter as a negative number)	1e	_____
1f	Employer share of social security tax included on Form 944-X, line 19, column 4	1f	_____
1g	Employer share of social security tax. Combine lines 1d, 1e, and 1f	1g	_____
1h	Enter the amount from Form 8974, line 12 (including any amended Form 8974 attached to Form 944-X)	1h	_____
1i	Enter the amount from Form 5884-C, line 11, for this year (for 2020, this amount was also included on Form 944, Part 3, line 19, or, if corrected, the amount from Form 944-X, line 32, column 1)	1i	_____
1j	Enter the amount from Form 5884-D, line 12, for the year	1j	_____
1k	Total nonrefundable credits already used against the employer share of social security tax. Add lines 1h, 1i, and 1j	1k	_____
1l	Employer share of social security tax remaining. Subtract line 1k from line 1g	1l	_____
Step 2.		Figure the sick and family leave credit	
2a	Qualified sick leave wages reported on Form 944, Part 1, line 4a(i), column 1, or, if corrected, the amount from Form 944-X, line 9, column 1	2a	_____
2a(i)	Qualified sick leave wages included on Form 944, Part 1, line 4c, or, if corrected, the amount from Form 944-X, line 12, column 1, but not included on Form 944, Part 1, line 4a(i), column 1, or Form 944-X, line 9, 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 944, Part 3, line 15, or, if corrected, Form 944-X, line 28, column 1)	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 944, Part 1, line 4a(ii), column 1, or, if corrected, the amount from Form 944-X, line 10, column 1	2e	_____
2e(i)	Qualified family leave wages included on Form 944, Part 1, line 4c, or, if corrected, the amount from Form 944-X, line 12, column 1, but not included on Form 944, Part 1, line 4a(ii), column 1, or Form 944-X, line 10, 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 944, Part 3, line 16, or, if corrected, Form 944-X, line 29, column 1)	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 944-X, line 16, column 1	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 944-X, line 25, column 1	2k	_____

Worksheet 2. Adjusted Credit for Qualified Sick and Family Leave
Wages for Leave Taken After March 31, 2021, and Before October 1,
2021

Keep for Your Records 

You must use this worksheet if you claimed the credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021, on your original Form 944 and you correct any amounts used to figure the credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021. You'll also use this worksheet to figure this credit if you're claiming it for the first time on Form 944-X.

Step 1.		Determine the corrected employer share of Medicare tax	
1a	Enter the amount of Medicare wages from Form 944, Part 1, line 4c, column 1, or, if corrected, the amount from Form 944-X, line 12, column 1	1a	
1b	Multiply line 1a by 1.45% (0.0145)	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 944, Part 1, line 6, or, if corrected, the amount of the employer share of Medicare tax on sick pay that you included on Form 944-X, line 14, column 1 (enter as a negative number)	1c	
1d	Employer share of Medicare tax included on Form 944-X, line 20, column 4	1d	
1e	Employer share of Medicare tax. Combine lines 1b, 1c, and 1d		1e
1f	For corrections to tax years beginning after December 31, 2022, only, enter the amount from Form 8974, line 16 (including any amended Form 8974 attached to Form 944-X)	1f	
1g	Employer share of Medicare tax remaining. Subtract line 1f from line 1e		1g
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, reported on Form 944, Part 3, line 19, or, if corrected, the amount from Form 944-X, line 33, column 1	2a	
2a(i)	Qualified sick leave wages included on Form 944, Part 3, line 19, or, if corrected, the amount from Form 944-X, line 33, column 1, that were not included as wages reported on Form 944, Part 1, lines 4a and 4c, or, if corrected, the amount from Form 944-X, lines 8 and 12, column 1, 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 944, Part 3, line 19, or, if corrected, the amount from Form 944-X, line 33, column 1, that were not included as wages reported on Form 944, Part 1, line 4a, or, if corrected, the amount from Form 944-X, line 8, column 1, 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, reported on Form 944, Part 3, line 20, or, if corrected, the amount from Form 944-X, line 34, column 1	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, reported on Form 944, Part 3, line 21, or, if corrected, the amount from Form 944-X, line 35, column 1	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, reported on Form 944, Part 3, line 22, or, if corrected, the amount from Form 944-X, line 36, column 1	2g	
2g(i)	Qualified family leave wages included on Form 944, Part 3, line 22, or, if corrected, the amount from Form 944-X, line 36, column 1, that were not included as wages reported on Form 944, Part 1, lines 4a and 4c, or, if corrected, the amount from Form 944-X, lines 8 and 12, column 1, 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 944, Part 3, line 22, or, if corrected, the amount from Form 944-X, line 36, column 1, that were not included as wages reported on Form 944, Part 1, line 4a, or, if corrected, the amount from Form 944-X, line 8, column 1, 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, reported on Form 944, Part 3, line 23, or, if corrected, the amount from Form 944-X, line 37, column 1	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, reported on Form 944, Part 3, line 24, or, if corrected, the amount from Form 944-X, line 38, column 1	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	Reserved for future use		
2o	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	2o	
2p	Reserved for future use		
2q	Credit for qualified sick and family leave wages after adjusting for other credits. Subtract line 2o from line 2m		2q
2r	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 1g or line 2q. Enter this amount on Form 944-X, line 17b, column 1		2r
2s	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 2r from line 2q and enter this amount on Form 944-X, line 26b, column 1		2s

Worksheet 3. Adjusted COBRA Premium Assistance Credit

Keep for Your Records



You must use this worksheet if you claimed the COBRA premium assistance credit on your original Form 944 and you correct any amounts used to figure the COBRA premium assistance credit. You'll also use this worksheet to figure this credit if you're claiming it for the first time on Form 944-X.

Step 1.

Determine the corrected employer share of Medicare tax

1a

If you completed Worksheet 2, and you're also claiming the COBRA premium assistance credit, enter the amount listed on Worksheet 2, line 1g. Otherwise, complete lines 1b–1h below and then go to Step 2

1a

1b

Enter the amount of Medicare wages from Form 944, Part 1, line 4c, column 1, or, if corrected, the amount from Form 944-X, line 12, column 1

1b

1c

Multiply line 1b by 1.45% (0.0145)

1c

1d

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 944, Part 1, line 6, or, if corrected, the amount of the employer share of Medicare tax on sick pay that you included on Form 944-X, line 14, column 1 (enter as a **negative** number)

1d

1e

Employer share of Medicare tax included on Form 944-X, line 20, column 4

1e

1f

Employer share of Medicare tax. Combine lines 1c, 1d, and 1e

1f

1g

For corrections to tax years beginning after December 31, 2022, only, enter the amount from Form 8974, line 16 (including any amended Form 8974 attached to Form 944-X)

1g

1h

Employer share of Medicare tax remaining. Subtract line 1g from line 1f

1h

Step 2.

Figure the COBRA premium assistance credit

2a

Enter the COBRA premium assistance that you provided for periods of coverage beginning on or after April 1, 2021, through periods of coverage beginning on or before September 30, 2021

2a

2b

Enter the amount of the employer share of Medicare tax from Step 1, line 1a, or, if applicable, Step 1, line 1h

2b

2c

Enter the amount of the nonrefundable portion of the credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (this amount may come from Worksheet 2, Step 2, line 2r, in these instructions if you're correcting that credit or you may need to enter the credit claimed on your original Form 944)

2c

2d

Reserved for future use

2e

Reserved for future use

2f

Subtract line 2c from line 2b

2f

2g

Nonrefundable portion of the COBRA premium assistance credit. Enter the smaller of line 2a or line 2f. Enter this amount on Form 944-X, line 17c, column 1

2g

2h

Refundable portion of the COBRA premium assistance credit. Subtract line 2g from line 2a and enter this amount on Form 944-X, line 26c, column 1

2h

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Don't resubmit requests you've already sent us. You can get forms and publications faster online.

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The time needed to complete and file Form 944-X will vary depending on individual circumstances. The estimated burden for employers filing Form 944-X is approved under OMB control number 1545-0029 and is included in the estimates shown in the Instructions for Form 944.