

**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](http://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)