

## 2020 FFCRA Supplemental W-2 Reporting Information

Date:

To:

From:

Dear [Employee name],

You are receiving this letter if you were granted paid leave as required under the Families First Coronavirus Response Act (FFCRA) in 2020. As with regular paid time off (PTO, vacation or sick leave), these payments were included in your gross wages for tax purposes.

The IRS requires employers covered by the act to notify each employee of the total amount of FFCRA leave he or she used in 2020, which is reflected below. For most employees, no further action is required on your part.

For those employees who are also self-employed and intend to claim FFCRA leave equivalent credits, you must report the FFCRA wages on Form 7202, Credits for Sick Leave and Family Leave for Certain Self-Employed Individuals, included with your income tax return, and reduce (but not to below zero) any FFCRA leave equivalent credits by the amount of these wages. If you have self-employment income, you should refer to the instructions for your individual income tax return for more information.

*[If including FFCRA information on the W-2 in Box 14, use the following wording:]*

### **W-2 Reporting**

Included in Box 14, if applicable, are amounts paid to you as qualified sick leave wages or qualified family leave wages under the FFCRA.

Specifically, up to three types of paid qualified sick leave wages or qualified family leave wages are reported in Box 14:

- Sick leave wages subject to the \$511 per day limit because of care you required;
- Sick leave wages subject to the \$200 per day limit because of care you provided to another; and
- Emergency family leave wages subject to the \$200 per day limit because your child's school or place of care was closed due to COVID-19.

*[If this statement is provided in lieu of entering the information on form W-2 in Box 14, use the following wording:]*

### **Statement of Leave Totals**

The three types of paid leave under the FFCRA are as follows:

- Sick leave wages subject to the \$511 per day limit because of care you required;

- Sick leave wages subject to the \$200 per day limit because of care you provided to another; and
- Emergency family leave wages subject to the \$200 per day limit because your child's school or place of care was closed due to COVID-19.

In 2020, you received the following FFCRA leave:

- A. Sick leave wages for yourself: *[enter amount]*
- B. Sick leave wages as caretaker: *[enter amount]*
- C. Emergency family leave wages: *[enter amount]*

Please feel free to contact [insert contact name, dept.] with any questions you may have.