



## ***NOTICE TO EMPLOYEE REGARDING EMERGENCY SICK LEAVE WAGES PAID***

Included in **Box 14** of your individual W-2, if applicable, are amounts paid to you as qualified sick leave wages or qualified family leave wages under the Families First Coronavirus Response Act (FFCRA). Specifically, up to three types of paid qualified sick leave wages or qualified family leave wages are reported in Box 14:

- **EPSLA\$511** = The total amount of wages paid to you that were subject to the \$511 per day limit because of care you required.
- **EPSLA\$200** = The total amount of wages paid to you that were subject to the \$200 per day limit because of care you provided to another.
- **EFMLEA** = The total amount of wages paid to you that qualified as Emergency Family Leave Wages.

If you have self-employment income in addition to wages paid by your employer, and you intend to claim any qualified sick leave or qualified family leave equivalent credits, you must report the qualified sick leave or qualified family leave 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 below zero) any qualified sick leave or qualified family leave equivalent credits by the amount of these qualified wages. If you have self-employment income, you should refer to the instructions for your individual income tax return for more information.