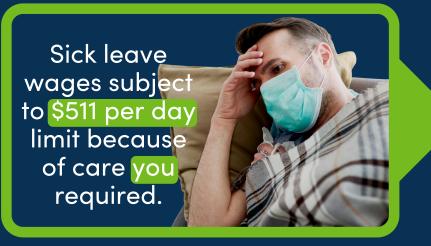
## COVID-19 W-2 REPORTING

For wages paid to employees under the Families First CoronavirusResponse Act.



When labeling this amount, the employer must use the following or similar language: "Sick leave wages subject to the \$511 per day limit."



When labeling this amount, the employer must use the following or similar language: "Sick leave wages subject to the \$200 per day limit."

Separately report the total amount of qualified wages paid under the EFMLEA.



In labeling this amount, the employer must use the following or similar language: "Emergency family leave wages."