

COVID-19 W-2 REPORTING

For wages paid to employees under the Families First Coronavirus Response Act.

Sick leave wages subject to **\$511 per day** limit because of care **you** required.



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

Sick leave wages subject to **\$200 per day** limit because of care **you** provided to **another**.



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.”