Notice for 2020 W-2 Statement Box 14

To: Employees paid wages under the Families First Coronavirus Response Act
From: Payroll Office

Included in Box 14, if applicable, are amounts paid to you as qualified sick leave wages or qualified family leave wages under the Families First Coronavirus Response Act. Specifically, up to three types of paid qualified sick leave wages or qualified family leave wages are reported in Box 14:

- EPS 1-3: Sick leave wages subject to the $511 per day limit because of care you required;
- EPS 4-6: Sick leave wages subject to the $200 per day limit because of care you provided to another; and
- EFML: Emergency Family Leave wages.

Note: 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 leave wages. If you have self-employment income, you should refer to the instructions for your individual income tax return for more information.