

FFCRA W-2 Reporting

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With the Families First Coronavirus Response Act or FFCRA, TempWorks has created paycodes that assist in the reporting of wage information as it relates COVID-19.

This article will provide information on the paycodes and how they translate to an employee's W-2.

Resources to Learn More:

- Learn more about FFCRA: <https://www.dol.gov/agencies/whd/pandemic/ffcra-employer-paid-leave>
- FFCRA Q&A: <https://www.dol.gov/agencies/whd/pandemic/ffcra-questions>
- Learn more about the IRS Coronavirus Tax Relief: <https://www.irs.gov/coronavirus>
- Learn more about the IRS Tax Credits: <https://www.irs.gov/newsroom/treasury-irs-and-labor-announce-plan-to-implement-coronavirus-related-paid-leave-for-workers-and-tax-credits-for-small-and-midsize-businesses-to-swiftly-recover-the-cost-of-providing-coronavirus>
- IRS Tax Credit Q&A: <https://www.irs.gov/newsroom/covid-19-related-tax-credits-for-required-paid-leave-provided-by-small-and-midsize-businesses-faqs>

Coronavirus Related Pay Codes

The following pay codes have been added for use within your system:

- **C19PSLSelf** - Covid-19 Paid Sick Leave for Self
 - From the [U.S. Department of Labor](#), the qualifying reasons to use this pay code include:
 - (1) Employee is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;
 - (2) Employee has been advised by a health care provider to self-quarantine related to COVID-19;
 - (3) Employee is experiencing COVID-19 symptoms and is seeking a medical diagnosis.
- **C19PSLOth** - Covid-19 Paid Sick Leave Type 2 (Qualifying Reasons 4 and 6)
 - From the [U.S. Department of Labor](#), the qualifying reasons to use this pay code include:
 - (4) Employee is caring for an individual subject to an order described in (1) or self-quarantine as described in (2);
 - (6) Employee is experiencing any other substantially-similar condition specified by the Secretary of Health and Human Services, in consultation with the Secretaries of Labor and Treasury.
- **C19PFLChild** - Covid-19 Expanded Paid Family Leave for Child Care (Qualifying Reason 5)
 - From the [U.S. Department of Labor](#), the qualifying reason to use this pay code is:
 - (5) Employee is caring for a child whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19.

Note For more information on the Families First Coronavirus Response Act, please see the following [article](#).

W-2 Reporting Statement From IRS

The following statement is from the IRS on how information related to FFCRA must be included on an employee's W-2:

“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:

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

Note Please see the following [article](#) for the full guidance provided by the IRS.

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The following table shows the breakdown on how the COVID-19 pay codes translate to an employee's W-2:

Pay Code	IRS Description	W-2 Box	W-2 Label
C19PSLSelf	Sick leave wages that are subject to the \$511 per day limit because of the care you required.	14	EPSLASElf
C19PSLOth	Sick leave wages that are subject to the \$200 per day limit because of the care you provided to another.	14	EPSLAOth
C19PFLChld	Emergency family leave wages.	14	EFMLEA

Pay Code	IRS Description	W-2 Box	W-2 Label
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