

# DC Tax Flash: IRS Instructs Employers on Reporting Qualified Sick and Family Leave Wages Paid

Tax Alert  
07.08.2020

The Internal Revenue Service (IRS) today issued [Notice 2020-54](#), which provides employer guidance on reporting the amount of qualified sick and family leave wages paid to employees under the [Families First Coronavirus Response Act \(FFCRA\) \(Public Law 116-127\)](#) on Form W-2 or in a statement that accompanies the form.

The guidance also provides employers with model language adaptable for use in the Form W-2 instructions for employees. "The wage amount that the notice requires employers to report on Form W-2 will provide self-employed individuals who are also employees with the information necessary to determine the amount of any sick and family leave equivalent credits they may claim in their self-employed capacities," the IRS explains.

The 10-page text of Notice 2020-54 is [posted here](#).

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## **[Miller & Chevalier Coronavirus Task Force](#)**

The outbreak of COVID-19 is creating significant business and legal challenges for companies throughout the world. In response to client demand, the firm has formed an interdisciplinary task force to help businesses navigate these issues.

## **[COVID-19 Resource Library](#)**

We also maintain a resource library of [legislative responses](#) and [regulatory guidance](#) related to COVID-19.

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