



TaxNewsFlash

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Notice 2021-53: Reporting qualified sick leave, qualified family leave wages (COVID-19)

The IRS released an advance version of Notice 2021-53 as guidance for employers regarding the requirement to report amounts of qualified sick leave wages and qualified family leave wages paid to employees for sick leave taken in 2021.

[Notice 2021-53](#) [PDF 192 KB] provides guidance under the “Families First Coronavirus Response Act” (Pub. L. No. 116-127).

Today’s notice reflects that employers are required to report the amounts of qualified sick leave wages and qualified family leave wages to employees either on Form W-2, Box 14, or in a separate statement provided with the Form W-2. The guidance provides employers with model language to use as part of the Instructions for Employee for the Form W-2 or on the separate statement provided with the Form W-2.

The wage amount that the notice requires employers to report on Form W-2 will provide employees who are also self-employed with the information necessary to determine the amount of any sick and family leave equivalent credits they may claim in their self-employed capacities.

Read a related IRS release: [IR-2021-178](#)

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