

Income Tax Information for Grain Valley Schools Employees who used a COVID-related Leave Benefit in 2020

Due to the Families First Coronavirus Response Act (FFCRA) certain employers are required to provide employees with paid sick leave or expanded family and medical leave for specified reasons related to COVID-19. The IRS is also requiring employers to report the COVID related leave wages separately on Form W-2. The Grain Valley R-5 School District is reporting this information in Box 14 under the labels EPSLA and EFMLEA. If you received wages under one or both of the qualifying leaves those wages can be found in Box 14. The IRS is also requiring employers to provide the description of both of the new labels in Box 14. The descriptions are as follows:

EPSLA - The Emergency Paid Sick Leave Act (EPSLA), requires certain employers to provide employees with up to 80 hours of paid sick leave if the employee is unable to work or telework because the employee: (1) is subject to a Federal, State or local quarantine or isolation order related to COVID-19; (2) has been advised by a health care provider to self-quarantine due to concerns related to COVID-19; (3) is experiencing symptoms of COVID-19 and seeking a medical diagnosis; (4) is caring for an individual who is subject to a Federal, State, or local quarantine or isolation order related to COVID-19, or has been advised by a health care provider to self-quarantine due to concerns related to COVID-19; (5) is caring for a son or daughter of such employee if the school or place of care of the son or daughter has been closed, or the child care provider of such son or daughter is unavailable, due to COVID-19 precautions; or (6) is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretaries of the Treasury and Labor.¹ An employee who is unable to work or telework for reasons related to COVID-19 described in (1), (2), or (3) above is entitled to paid sick leave at the employee's regular rate of pay or, if higher, the Federal minimum wage or any applicable State or local minimum wage, up to \$511 per day and \$5,110 in the aggregate. An employee who is unable to work or telework for reasons related to COVID-19 described in (4), (5), or (6) above is entitled to paid sick leave at two-thirds the employee's regular rate of pay or, if or 3 higher, the Federal minimum wage or any applicable State or local minimum wage, up to \$200 per day and \$2,000 in the aggregate.

EFMLEA - Division C of the Families First Act, the Emergency Family and Medical Leave Expansion Act (EFMLEA), amends the Family and Medical Leave Act of 1993 to require employers to provide expanded paid family and medical leave to employees who are unable to work or telework for reasons related to COVID-19. An employee can receive up to 10 weeks of paid family and medical leave at two-thirds the employee's regular rate of pay, up to \$200 per day and \$10,000 in the aggregate if the employee is unable to work or telework because the employee is caring for a son or daughter whose school or place of care is closed or whose child care provider is unavailable for reasons related to COVID-19.