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optional language to use in the Form W-2 instructions for employees.

Jul. 09, 2020



The Treasury Department and the Internal Revenue Service have provided guidance in [Notice 2020-54](#) to employers requiring them to report the amount of qualified sick and family leave wages paid to employees under the Families First Coronavirus Response Act (FFCRA) on Form W-2.

Employers will be required to report these amounts either on Form W-2, Box 14, or in

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can be found on [IRS.gov](https://www.irs.gov).

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