SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

# PAYROLL BULLETIN

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TO: All State Agencies, Boards and Commissions

FROM: Ellen Andres, Assistant Comptroller - Operations

DATE: October 6, 2020

SUBJECT: W-2 Reporting for Sick and Family Leave Wages Paid under the Families First Coronavirus Response Act

NUMBER: 8-20

Internal Revenue Notice 2020-54 https://www.irs.gov/pub/irs-drop/n-20-54.pdf, provides guidance to employers on the requirement to report the amount of qualified sick and family leave wages paid to employees under the Families First Coronavirus Response Act (FFCRA). As a public sector employer, state agencies are required to provide and report paid leave for circumstances linked to the Coronavirus through two separate provisions: the Emergency Paid Sick Leave Act and the Emergency Family and Medical Leave Expansion Act. These paid leave wages will be reported in Boxes 1 (Wages, Tips, Other Compensation), 3 (Social Security Wages), and 5 (Medicare Wages and Tips) of the employee's W-2 form as well as separately reported in Box 14 (Other). Box 14 is used to report other information provided to the employee. The three separate types of paid leave wages reported in Box 14, along with their W-2 abbreviations, are as follows:

- SLV 511 - Sick leave wages subject to the $511 per day limit due to care the employee required. These reasons are described in paragraphs (1), (2), and (3) of section 5102(a) of the Emergency Paid Sick Leave Act.
- SLV 200 - Sick leave wages subject to the $200 per day limit due to care the employee provided to another. These reasons are described in paragraphs (4), (5), and (6) of section 5102(a) of the Emergency Paid Sick Leave Act.
- EFMLY LV - Emergency family leave wages paid under the Emergency Family and Medical Leave Expansion Act.

The IOC is unable to retrieve the necessary information from the payrolls submitted to us; so unfortunately, all agencies are required to submit a report with the above paid leave wages issued to their employees in 2020 for the annual W-2 reporting. This report should be submitted using the properly formatted Payroll FFCRA Template and sent via secure email by December 31, 2020 to Katie.Guy@illinoiscomptroller.gov. An example is provided below. Only one document should be submitted per agency. Agencies that do not have FFCRA paid leave wages to report for 2020 should notify Katie Guy via email by December 31, 2020.

Examples:

Shawn Jones works for the IOC. In 2020, he was unable to work due to care that he required when he contracted COVID-19 (SLV 511). He was sick for a period of 10 working days. At that time his salary was a daily pay rate of $200. The total SLV 511 amount to report for him is $2,000.00. Later in the year, Shawn had to take emergency family and medical leave (EFMLY LV) when his children did not have daycare due to COVID-19 for 8 working days. At that time his salary was a daily pay rate of $204.78. The total amount of EFMLY LV to report for Shawn is $1,638.24.

Jane Stone works for the IOC. In 2020, she was unable to work due to care she required when she contracted COVID-19 (SLV 511). She was sick for a period of 9 working days. At the time her salary was a daily pay rate of $168.05. The total SLV 511 amount to report for her is $1,512.45. Later in the year, Jane took 5 days off from work to care for a family member that had COVID-19 (SLV 200). At that time her salary was a daily pay rate of $170.25. The total amount of SLV 200 to report for her is $851.25.

| AGENCY CODE | SOCIAL SECURITY NUMBER | NAME | SLV 511 | SLV 200 | EFMLY LV |
|---|---|---|---|---|---|
| 3 Digits | 9 Digits, No Dashes | Last Name, First Name | Amount of sick leave wages issued in 2020 that are subject to the $511 per day limit due to care the employee required. Wages should be reported in dollars and | Amount of sick leave wages issued in 2020 that are subject to the $200 per day limit due to care the employee provided to another. Wages should be reported in dollars and cents. | Amount of emergency family leave wages issued in 2020 under the Emergency Family and Medical Leave Expansion Act. Wages should be reported in dollars and cents. |
| 360 | 111111111 | Jones, Shawn | $2,000.00 | $0.00 | $1,638.24 |
| 360 | 222222222 | Stone, Jane | $1,512.45 | $851.25 | $0.00 |

If you have questions concerning this Payroll Bulletin, please contact Katie Guy at the email provided above. Agencies may access this and other Accounting, Payroll, and SAMS Bulletins on the IOC website.