

## 2021 Form W-2 Box 14

During 2021, you may have been paid wages under the Families First Coronavirus Response Act. As required by the federal government, any wages that you received as a result of the Families First Coronavirus Response Act are included in Box 14 of your 2021 Form W-2 Wage and Tax Statement. Specifically, up to three types of paid qualified sick leave wages or qualified family leave wages are reported in Box 14:

- Sick leave wages subject to the \$511 per day limit paid for leave taken after December 31, 2020, and before April 1, 2021, because of care you required;
- Sick leave wages subject to the \$200 per day limit paid for leave taken after December 31, 2020, and before April 1, 2021, because of care you provided to another;
- Emergency family leave wages paid for leave taken after December 31, 2020, and before April 1, 2021;
- Sick leave wages subject to the \$511 per day limit paid for leave taken after March 31, 2021, and before October 1, 2021, because of care you required;
- Sick leave wages subject to the \$200 per day limit paid for leave taken after March 31, 2021, and before October 1, 2021, because of care you provided to another; and
- Emergency family leave wages paid for leave taken after March 31, 2021, and before October 1, 2021.

If you have self-employment income in addition to wages paid by Winthrop University and you intend to claim any qualified sick leave or qualified family leave equivalent credits, you must report the qualified sick leave or qualified family leave wages on Form 7202, Credits for Sick Leave and Family Leave for Certain Self-Employed Individuals, included with your income tax return and reduce (but not below zero) any qualified sick leave or qualified family leave equivalent credits by the amount of these qualified leave wages. If you have self-employment income, you should refer to the instructions for your individual income tax return for more information.