



August XX, 2020

Re: N-2020-54: Guidance on Reporting Qualified Sick Leave Wages and Qualified Family Leave Wages Paid Pursuant to the Families First Coronavirus Response Act

At MetLife, we continue to monitor the evolving situation regarding COVID-19 and strive to keep you informed on the ever-changing compliance landscape.

What you need to know

We are reaching out to inform you of Internal Revenue Service (IRS) [Notice 2020-54](#), which provides guidance on how to report the amount of qualified sick leave wages and qualified family leave wages paid to employees under the Families First Coronavirus Response Act (FFRCA).

According to the IRS guidance, employers are required to report these wage amounts either on Form W-2, Box 14, or on a separate statement. This will provide employees who are also self-employed with information necessary for them to properly claim qualified sick leave equivalent or qualified family leave equivalent credits under the FFCRA.

Your call to action

We recommend that you review the guidelines with your independent tax or legal advisor and inform your payroll department and / or payroll providers of the IRS guidance in IRS [Notice 2020-54](#).

For up-to-date COVID related information, visit the MetLife microsite at https://www.metlife.com/COVID-19_US_Customer/ or reach out to any member of your Account Team.¹

¹ Please Note: The information contained in this letter is not legal or tax advice and should not be relied upon or construed as legal or tax advice. This letter is for general informational purposes only and does not purport to be complete or cover every situation. Please consult your own legal or tax advisors to determine how these laws affect you.