



Santa Clara County Office of Education

Mary Ann Dewan, Ph.D.  
County Superintendent of Schools

## Informational Bulletin

*For Santa Clara County Districts*

District Business & Advisory Services

Bulletin: 22-007

Date: September 20, 2021

To: District Fiscal Directors  
District Human Resource and Payroll Managers  
District Human Resource and Payroll Personnel

From: Dennis Loo, Supervisor – Payroll, Tax & Retirement

Re: Reporting Qualified Leave Wages Pursuant to Families First Coronavirus Response Act & American Rescue Plan Act

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The Internal Revenue Services (IRS) issued [N-2021-53](#) on September 7, 2021, which provides payroll reporting guidance on qualified sick leave wages and qualified family leave wages under the Families First Coronavirus Response Act (FFCRA) & American Rescue Plan Act (ARPA). This applies to any qualified wages under FFCRA between January 1, 2021, through March 31, 2021; and any qualified wages under ARPA between April 1, 2021, through September 30, 2021.

Pursuant to the IRS notice, employers eligible for the tax credits are required to report FFCRA & ARPA qualified leave wages either on Form W-2, Box 14 or in a separate statement accompanied with Form W-2. However, because the SCCOE and school districts under the county office employ more than 500 employees, we are classified as a local agency or subdivision thereof as described in section 501(c)(1) of the Code. This means that Santa Clara County School Districts are not eligible for tax credits and therefore do not fall under the 2021 W2 reporting requirement.

*Please distribute this memo within your District as deemed appropriate.*