**COVID-19 941 reporting amounts and Refundable Tax Credits**

It will be reported on the 941- Eligible Employers will report their total qualified leave wages (and allocable qualified health plan expenses and the Eligible Employer’s share of Medicare tax on the qualified leave wages) for each quarter on their federal employment tax return, usually Form 941, Employer's Quarterly Federal Tax Return. Form 941 is used to report income tax and social security and Medicare taxes withheld by most Eligible Employers from employee wages, as well as the Eligible Employer’s own share of social security and Medicare taxes.
In anticipation of receiving the credits, Eligible Employers can fund qualified leave wages (and allocable qualified health plan expenses and the Eligible Employer’s share of Medicare tax on the qualified leave wages) by accessing federal employment taxes related to wages paid between April 1, 2020, and December 31, 2020, including withheld taxes, that would otherwise be required to be deposited with the IRS. This means that in anticipation of claiming the credits on the Form 941, Eligible Employers can retain the federal employment taxes that they otherwise would have deposited, including federal income tax withheld from employees, the employees’ share of social security and Medicare taxes, and the Eligible Employer’s share of social security and Medicare taxes with respect to all employees. The Form 941 will provide instructions about how to reflect the reduced liabilities for the quarter related to the deposit schedule.
For more information, see [How to Claim the Credits](https://www.irs.gov/newsroom/covid-19-related-tax-credits-how-to-claim-the-credits-faqs). I would send them this link- <https://www.irs.gov/newsroom/covid-19-related-tax-credits-general-information-faqs#12>  It has everything you need to know about COVID.

Also, we are not changing the 941 but there is a new worksheet and fields related to COVID-19 that was added by the IRS. It only covered Q3 and Q4 of this year

**Refundable Tax Credit is for private-sector employers and self-employed individuals**

On July 8, 2020, the Internal Revenue Service (IRS) issued Notice 2020-54, which requires employers to separately report Qualified Sick Leave Wages and Qualified Family Leave Wages paid under the Families First Coronavirus Response Act[1] (FFCRA) on 2020 Forms W-2, Box 14, or on a separate statement.
This reporting is intended to provide employees who are also self-employed with information necessary to properly claim any FFCRA sick or family leave credits. There are three types of paid sick or family leave wages that should be separately reported (if applicable) in Box 14 SO in reality since school districts are not private sector or self-employed I do not believe they would qualify for that reimbursement.