

## Credits for Sick Leave and Family Leave for Certain Self-Employed Individuals

Under the Families First Coronavirus Response Act, **certain self-employed individuals may receive a refundable credit for sick leave** up to 10 days of the "average daily self-employment income"<sup>1</sup> **if they were unable to work or telework because the individual:**

1. Is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;
2. Has been advised by a health care provider to self-quarantine due to concerns related to COVID-19; or
3. Is experiencing symptoms of COVID-19 and seeking a medical diagnosis,

**and/ or up to an additional 50 days of family leave credit because the individual:**

1. Is caring for an individual who is subject to a Federal, State, or local quarantine or isolation order related to COVID-19, or has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
2. Is caring for a child if the child's school or place of care has been closed, or child care provider is unavailable due to COVID-19 precautions; or
3. Is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor.

**If the individual also received sick or family leave pay as employee, this credit must be reduced for those payments** (this will be shown on W-2's in Box 14 or on separate statements).

Days should be between from April 1, 2020 through December 31, 2020, and **if receiving employee sick or family leave pay**, must be **different days than those for which they received the sick or family leave pay**.

This information is **reported on Form 7202**. If Form 7202 is not included and the credit is claimed, the IRS will correspond for an explanation and the refund will be held.

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<sup>1</sup> For example, if the individual was self-employed for the entire year, their self-employment net income from Schedule C divided by 260 days would be their "average daily self-employment income".