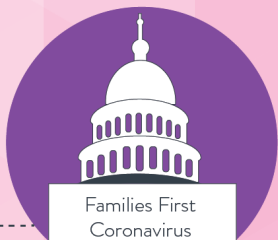


COVID-19 PAYROLL LEGISLATION



Families First
Coronavirus
Response Act

Emergency Paid Sick Leave Act (EPSLA)

- Credit available with PPP
- Paid leave doesn't qualify for PPP

Child Care Leave
(Extended FMLA)
- Credit available with PPP
- Paid leave doesn't qualify for PPP

2 weeks unpaid
Then 10 weeks paid
2/3 pay
\$200/day, up to \$10,000
Case by case exemptions for
companies with <50 employees

Other-Care
80 hours
2/3 pay
\$200/day, up to \$2000
Case by case exemptions
for child care portion,
for companies with <50 employees

Self-Care
80 hours
100% pay
\$511/day, up to \$5110

Employer Social
Security Deferral
(comes before credits)
3/27-12/31
Until PPP forgiveness



Coronavirus Aid,
Relief, and Economic
Security Act

SBA Paycheck Protection Program (PPP) Loan Ends 6/30/2020

2.5 X average monthly payroll
Forgiveness for 8 weeks
75% payroll
25% interest, rent, utilities
Remaining loan 1% for 2 years

<100 employees: 50% payroll for service
and non-service hours
>100 employees: 50% of payroll for
non-service hours
up to \$10,000 wage per employee ACA

Employee Retention
Credit
3/13-12/31
If no PPP loan