VIVENTIUM

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

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

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

Coronavirus Aid, Relief, and Economic Security Act

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

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

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

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