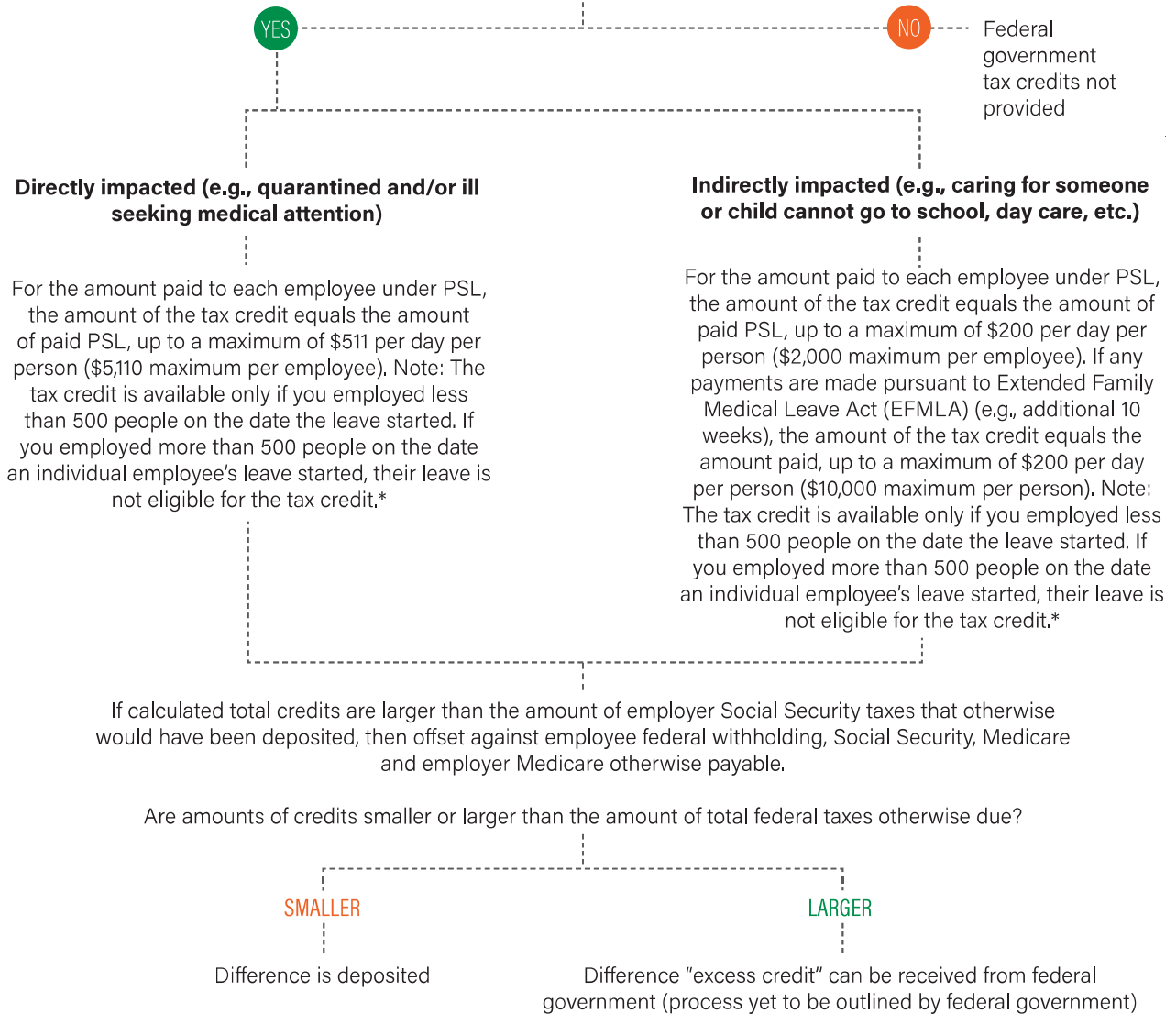


# FAMILIES FIRST CORONAVIRUS RESPONSE ACT (FFCRA) CREDITS

**Did you pay paid sick leave (PSL) or extended family medical leave to employees covered by the COVID-19 statute?**



\*Calculation of the 500 employees is based on each individual-employing entity, unless otherwise treated as a joint or integrated employer under the FMLA (client should seek/consult legal counsel).

The above information excludes the impact of any employer-paid health insurance costs that also result in a credit, as the IRS has not yet commented on how this will be executed. In addition, employers will receive a credit on the employer-side Medicare taxes paid on the PSL/EFMLA payments to affected employees.

The information provided herein does not constitute the provision of legal advice, tax advice, accounting services or professional consulting of any kind. The information provided herein should not be used as a substitute for consultation with professional legal, tax, accounting or other professional advisers. Before making any decision or taking any action, you should consult a professional adviser who has been provided with all pertinent facts relevant to your particular situation and for your particular state(s) of operation.