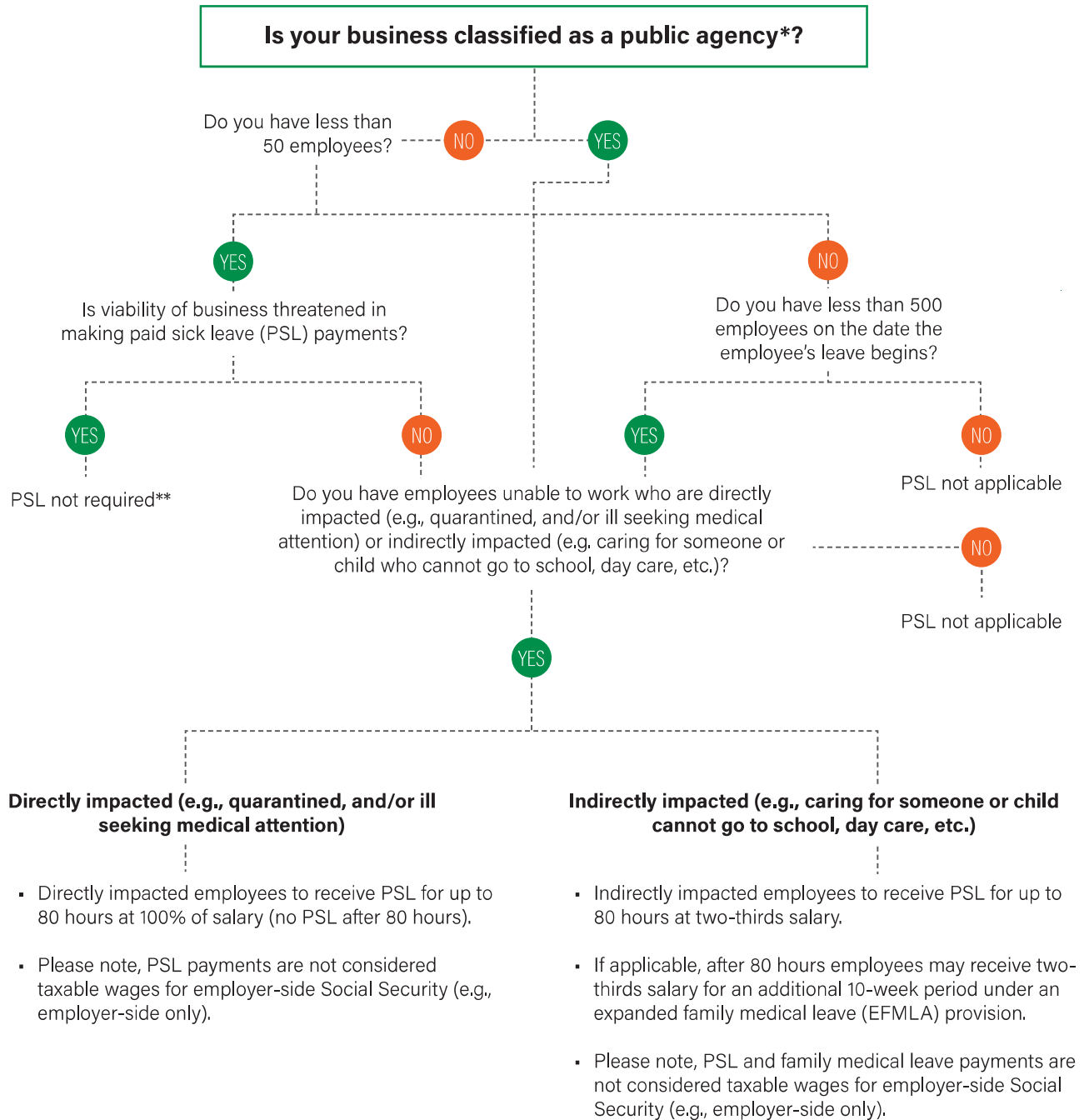


# FAMILIES FIRST CORONAVIRUS RESPONSE ACT (FFCRA) EARNINGS



\*Section 5110 of FFCRA includes "public agency" in its definition of covered employer. "Public agency" as defined by the FLSA means the Government of the United States; the government of a State or political subdivision thereof; any agency of the United States (including the United States Postal Service and Postal Regulatory Commission), a State, or a political subdivision of a State; or any interstate governmental agency.

\*\*Note: The 50-employee rule is a part of the specifically listed regulatory authorities and not the FFCRA (5111(2) and 3102(b)).

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.