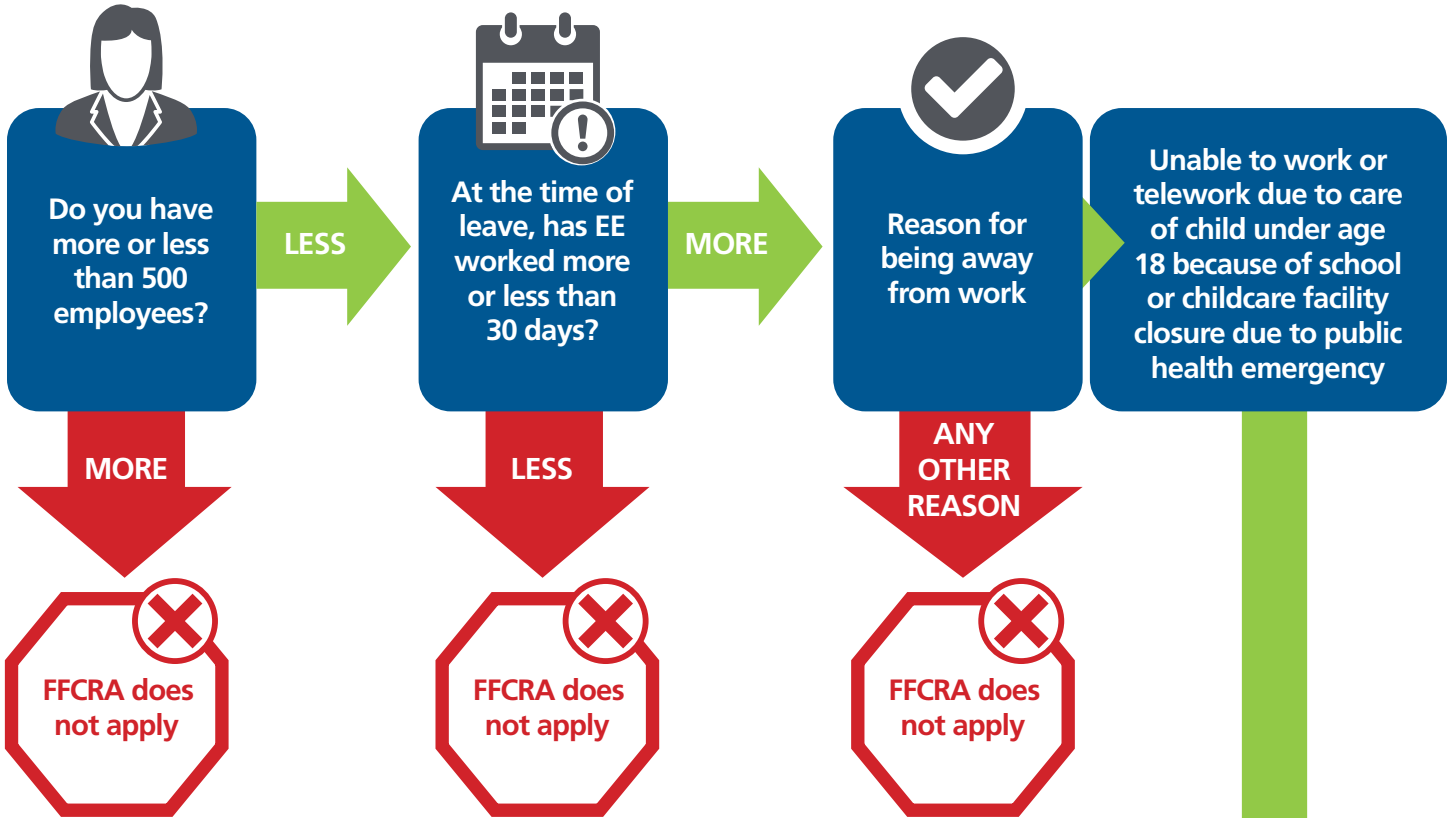


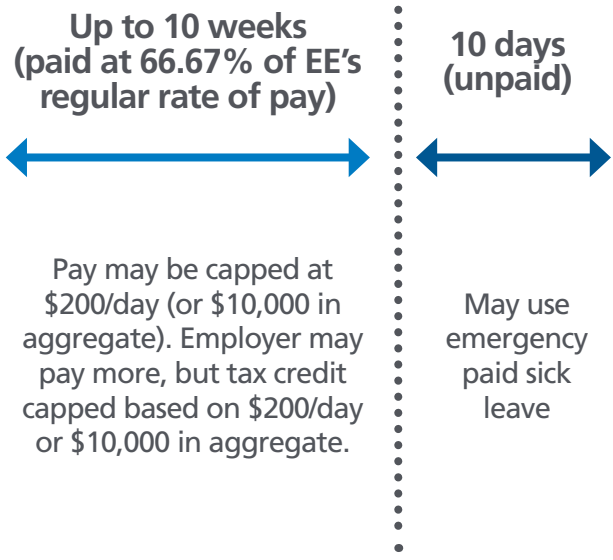
Families First Coronavirus Response Act (FFCRA)

Effective April 1, 2020 – December 31, 2020

EMERGENCY FMLA



Emergency FMLA
Up to 12 weeks of job-protected leave



Job restoration at end of Emergency FMLA

Applies if employer has 25+ EEs; employers with less than 25 EEs are generally excluded from this requirement if position no longer exists following Emergency FMLA due to economic downturn or other circumstances

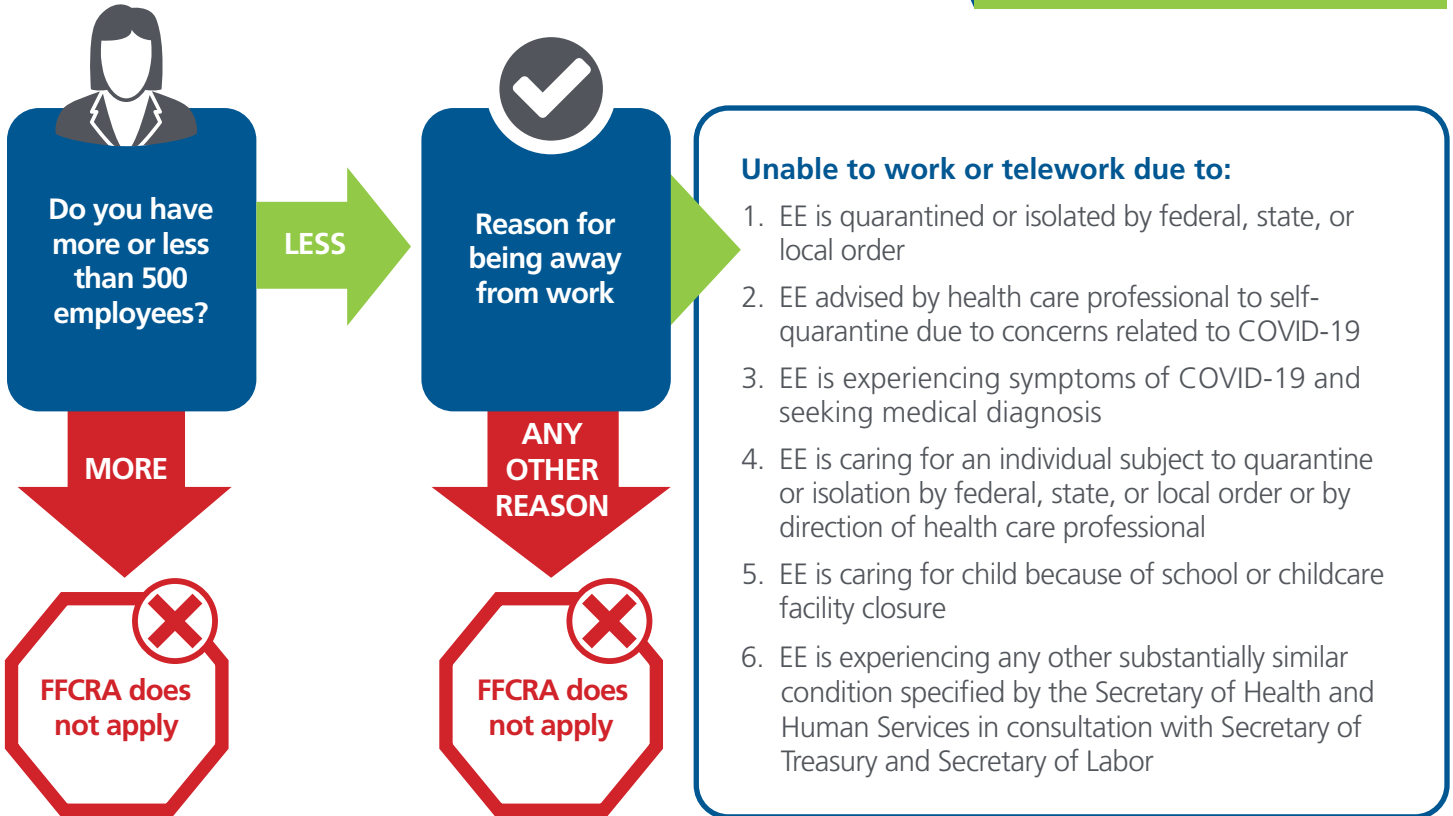
Pay may be capped at \$200/day (or \$10,000 in aggregate). Employer may pay more, but tax credit capped based on \$200/day or \$10,000 in aggregate.

May use emergency paid sick leave

Families First Coronavirus Response Act (FFCRA)

Effective April 1, 2020 – December 31, 2020

EMERGENCY PAID SICK LEAVE




Reasons 1–3

Paid at 100% of EE’s regular rate of pay. Pay may be capped at \$511/day or \$5,110 in aggregate.

Reasons 4–6

Paid at 66.67% of EE’s regular rate of pay. Pay may be capped at \$200/day or \$2,000 in aggregate.

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 Employer may pay more, but tax credit capped based on noted amounts above

Emergency Paid Sick Leave
Up to 80 hours
(prorated amount for part time employees)

Emergency Paid Sick Leave is in addition to any other employer-provided paid time off.