The background of the slide features a silhouette of a group of business professionals in a meeting, set against a sunset or sunrise sky. The scene is divided by a diagonal line: the upper-left portion is a lighter blue gradient, while the lower-right portion is a solid, darker blue. The silhouettes of the people are dark against the lighter sky. The title text is overlaid on the darker blue section.

Understanding HR Issues Related to the CARES Act and Michigan Executive Orders

The Families First Coronavirus Response Act (FFCRA)



THE ACT PROVIDES
\$104
BILLION

to help fight COVID-19 and protect workers and families from the health and economic impact of the virus.

Paycheck Protection Program (PPP)



\$349
BILLION

\$349 billion toward job retention and certain other expenses in key areas such as payroll, health insurance, mortgage interest, rent and utilities from February 15, 2020 - June 30, 2020.

Eligible recipients may qualify for a loan up to **\$10 million** determined by 8 weeks of prior average payroll plus an additional 25% of that amount.

\$10
MILLION

AT LEAST
75%
USED FOR
PAYROLL

Funds are provided in the form of loans that will be fully forgiven when used for payroll costs, interest on mortgages, rent and utilities. Due to likely high subscription, **at least 75%** of the forgiven amount must have been used for payroll.

[LEARN MORE ABOUT THE PAYCHECK PROTECTION PROGRAM](#)

SBA Debt Relief



The SBA Debt Relief program will provide a reprieve to small businesses as they overcome the challenges created by this health crisis.

Under this program:

- The SBA will also pay the principal and interest of new 7(a) loans issued prior to September 27, 2020.
- The SBA will pay the principal and interest of current 7(a) loans for a period of six months.

Economic Injury Disaster Loans (EIDL)



LOAN ADVANCE
UP TO
\$10,000

In response to the Coronavirus (COVID-19) pandemic, small business owners in all U.S. states, Washington D.C., and territories are eligible to apply for an Economic Injury Disaster Loan advance of **up to \$10,000**.

LOANS UP TO
\$2 million

The SBA's Economic Injury Disaster Loan program provides small businesses with working capital loans of **up to \$2 million** that can provide vital economic support to small businesses to help overcome the temporary loss of revenue they are experiencing. The loan advance will provide economic relief to businesses that are currently experiencing a temporary loss of revenue.

FUNDS WITHIN
3 days

Funds will be made available **within three days of a successful application**, and this loan advance will not have to be repaid.

SBA Express Bridge Loans

Allow small businesses who currently have a business relationship with an SBA Express Lender to



ACCESS UP TO
\$25,000
WITH LESS PAPERWORK

These loans can provide vital economic support to small businesses to help overcome the temporary loss of revenue they are experiencing and can be a term loans or used to bridge the gap while applying for a direct SBA Economic Injury Disaster loan.

Find an Express Bridge Loan Lender by connecting with your local SBA District Office at www.SBA.gov.

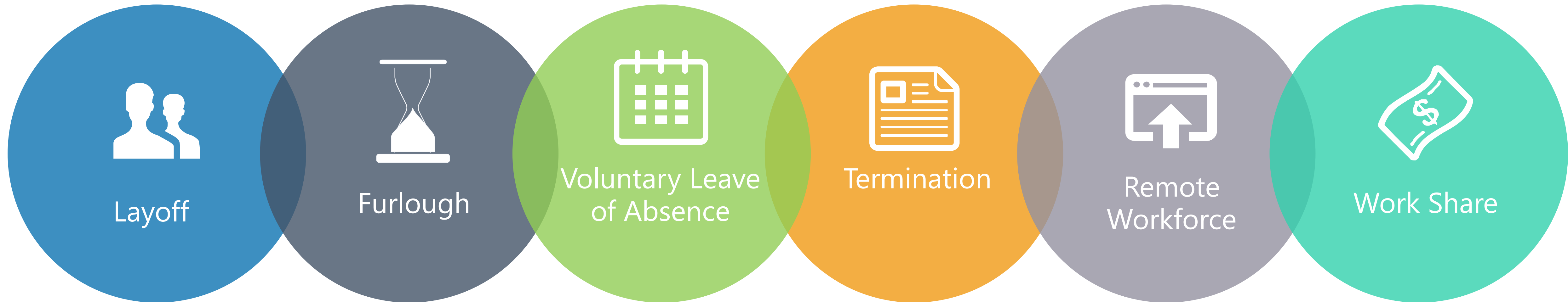
A top-down view of four business professionals sitting around a dark wooden table, assembling large white puzzle pieces. The scene is partially covered by a green diagonal overlay on the right side. The text 'Workforce Strategies for Employers' is written in white on the green background.

Workforce Strategies for Employers

Before Paycheck Protection Program

5

Business leaders considered options that best balance the business with employee needs and safety.



Emergency Family Medical Leave Act (EFMLA)

6

The ***Emergency Family Medical Leave Act*** is an emergency expansion of the Family Medical Leave Act (FMLA). It expands the FMLA to expand employers who now must comply, includes broader employee eligibility and allows coverage for a new category.

30
CALENDAR
DAYS

Any employee who has been employed for at least **30 calendar days** is eligible.

10-DAY
EXCLUSION
PERIOD

10-day exclusion period where leave may be unpaid if employee doesn't have accrued PTO available.

FEWER THAN
500
EMPLOYEES

Employers with **fewer than 500 employees** are covered.

FEWER THAN
25
EMPLOYEES

Employers with **fewer than 25 employees** may not be required to restore an employee who takes FMLA-covered leave if the employee's position no longer exists due to an economic downturn or other circumstances caused by a public health emergency.

The employee is caring for an individual who is subject to a local quarantine or isolation order, or has been advised by a health care provider to self-quarantine due to concerns related to COVID-19.

One Qualifying Reason

For qualified employees, the first 10 days of leave is unpaid. Employees may choose to use accrued vacation leave, personal leave, medical or sick leave, but cannot be required to do so. Employees, if qualified, can use 80 hours of Emergency Paid Sick Leave (EPSLA) to cover this period.

Paid Leave

After an initial 10-day exclusion period, employers must pay at least two-thirds of an employee's regular earnings, calculated by using the employee's regular rate of pay as defined in the Fair Labor Standards Act (FLSA). Payment cannot exceed \$200 per day and \$10,000 in the aggregate.

Payment

The Emergency Paid Sick Leave Act (EPSLA)



Mandates employers pay employees **80 hours of sick leave** if an employee is unable to work or remotely work for six clearly defined reasons:

- 1** The employee is subject to a federal, state or local quarantine, or isolation order related to COVID-19;
- 2** The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
- 3** The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis;
- 4** The employee is caring for an individual who is subject to a local quarantine or isolation order, or has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
- 5** The employee is caring for a son or daughter of such employee if the school or place of care of the son or daughter has been closed, or the childcare provider of such son or daughter is unavailable, due to COVID-19 precautions; or
- 6** The employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor.

Emergency Paid Sick Leave Act (EPSLA)

9

All employees, **regardless of length of employment**, are eligible. Excluded employees include health care providers and emergency responders from the definition of eligible employee.

Employee Eligibility

Private employers with 500 or fewer employees must provide paid sick leave. Federal employees covered by Title II of the Family and Medical Leave Act are covered by the paid sick leave provision.

Covered Employers

Small businesses with fewer than 50 employees may qualify for exemption due to school closings or child care unavailability if the leave requirements would jeopardize the viability of the business as a going concern.

Potential Exemption

Emergency Paid Sick Leave Act (EPSLA)

10

Employers would be required to pay employees their full wages, not to exceed \$511 per day and \$5,110 in the aggregate, for a qualifying need described in (1), (2), or (3) above.

100% Wages

Employers would be required to pay employees two-thirds of their wages, not to exceed \$200 per day and \$2,000 in the aggregate, for a qualifying need described in (4), (5), or (6) above.

2/3 Wages

A part-time employee is eligible for leave for the number of hours that the employee is normally scheduled to work over that period.

Part-time Employees

3 CARES ACT UNEMPLOYMENT PROGRAMS



The **Federal Pandemic Unemployment Compensation** (FPUC) program provides an extra \$600 a week in benefits.



The **Pandemic Emergency Unemployment Compensation** (PEUC) program extends eligibility for unemployment benefits by up to an additional 13 weeks.



The **Pandemic Unemployment Assistance** (PUA) program provides unemployment benefits to independent contractors, gig workers and the self-employed.



CARES Signed into law March 27, 2020

2020 Timeline

12)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
FFCRA Emergency Paid Sick Leave and Emergency FMLA			Law Passed March 18 - Effective April 1 to December 31									
			ePSL and FMLA+ introduced effective April 1 to December 31, 2020									
			Non-enforcement March 18 to April 17									
CARES Paycheck Protection Program				Applications processed by June 30								
				Re-Hiring: You have until June 30 to restore your full-time employment and salary levels								
			Covered period February 15 to June 30									
CARES PUA - Pandemic Unemployment Assistance		Law Passed March 25 - Effective January 27 to December 31										
				Self Employed, Independent Contractors, Gig Workers can access benefits								
CARES FPUC – Federal Pandemic Unemployment Compensation				Eligible individuals will get an extra \$600 each week April 6 through July 31. Payments date back to the eligibility date or the date your state signed an agreement to provide the benefits—whichever is later.								
CARES PEUC - Pandemic Emergency Unemployment Compensation	Provides an additional 13 weeks of state UI benefits , which will become available after someone exhausts all their regular state UI benefits. All but eight states offer 26 weeks of UI benefits.											

10 Reasons for Application of Unemployment

1. Been diagnosed with COVID-19 or are experiencing symptoms of COVID-19 that require a medical diagnosis.
2. A member of their household has been diagnosed with COVID-19.
3. Providing care for a family member or member of their household who has been diagnosed with COVID-19.
4. A member of their household for which they have primary caregiving responsibility is unable to attend school or another facility that has been closed as a direct result of the COVID-19 public health emergency and because of this closure they are unable to work.
5. Unable to work because of a quarantine imposed as a result of the COVID-19 public health emergency.
6. Unable to work because they have been advised to self-quarantine by a health care provider.
7. Scheduled to start a job but are unable to do so as a result of the COVID-19 public health emergency.
8. Become a “major support for a household” because the breadwinner in the household has died as a direct result of COVID-19.
9. Quit their job as a direct result of COVID-19.
10. The individuals place of employment is closed as a direct result of the COVID-19 public health emergency.

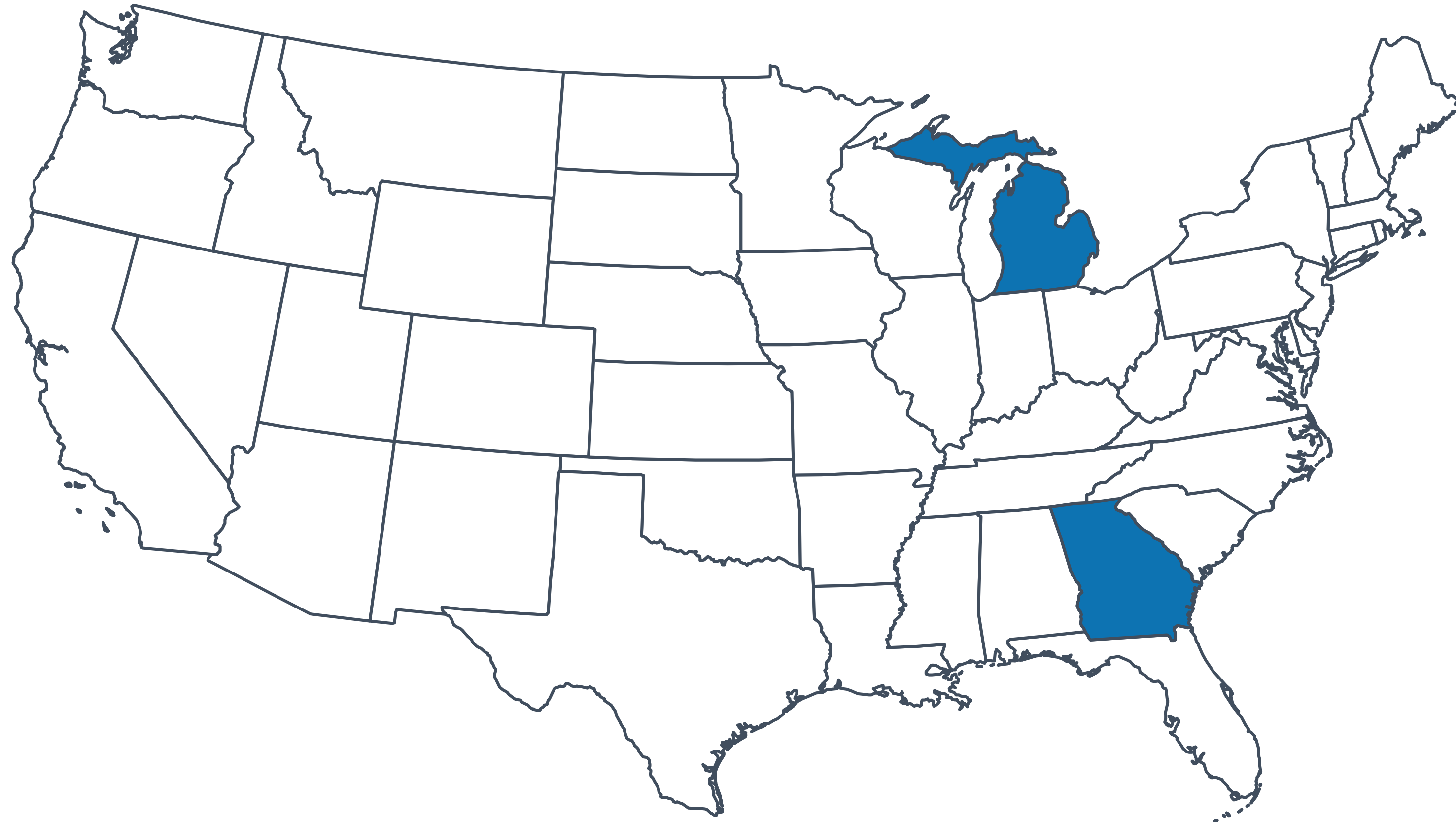
If the individual is eligible to receive at least one dollar (\$1) of underlying benefits for the claimed week, the claimant will receive the full \$600 FPUC.

Eligible for $\geq \$1 \rightarrow \600

If the individual's earnings for the week exceed the weekly benefit amount (WBA), then the individual receives \$0 in regular UC benefits for that week even though the person is otherwise eligible for regular UC. In such case, the employee also does not receive the \$600.

Not eligible for WBA $\rightarrow \$0$

State Specifics



Paycheck Protection Program Begins for 8 weeks



Preparing for Stay at Home Orders Lifted

17

CNN

Whitmer says she's assessing relaxing Michigan's stay-at-home order

Michigan Gov. Gretchen Whitmer said Thursday that she's assessing reopening parts of the state's economy, as the Democratic governor faced

21 hours ago



NBC News @NBCNews · 22h

Michigan Gov. Whitmer says that her state's **stay-at-home** order is effectively slowing the rate of coronavirus infections and that she plans to issue an executive order that will extend restrictions while likely permitting some forms of activity.



Michigan gov. plans to extend parts of stay-at-home order while likely e...
"It's working. We have flattened our curve, which means we have saved lives," Whitmer said.

[nbcnews.com](https://www.nbcnews.com)



FOX 2 Detroit @FOX2News · 11h

Gov. Whitmer to extend stay at home order until May 15



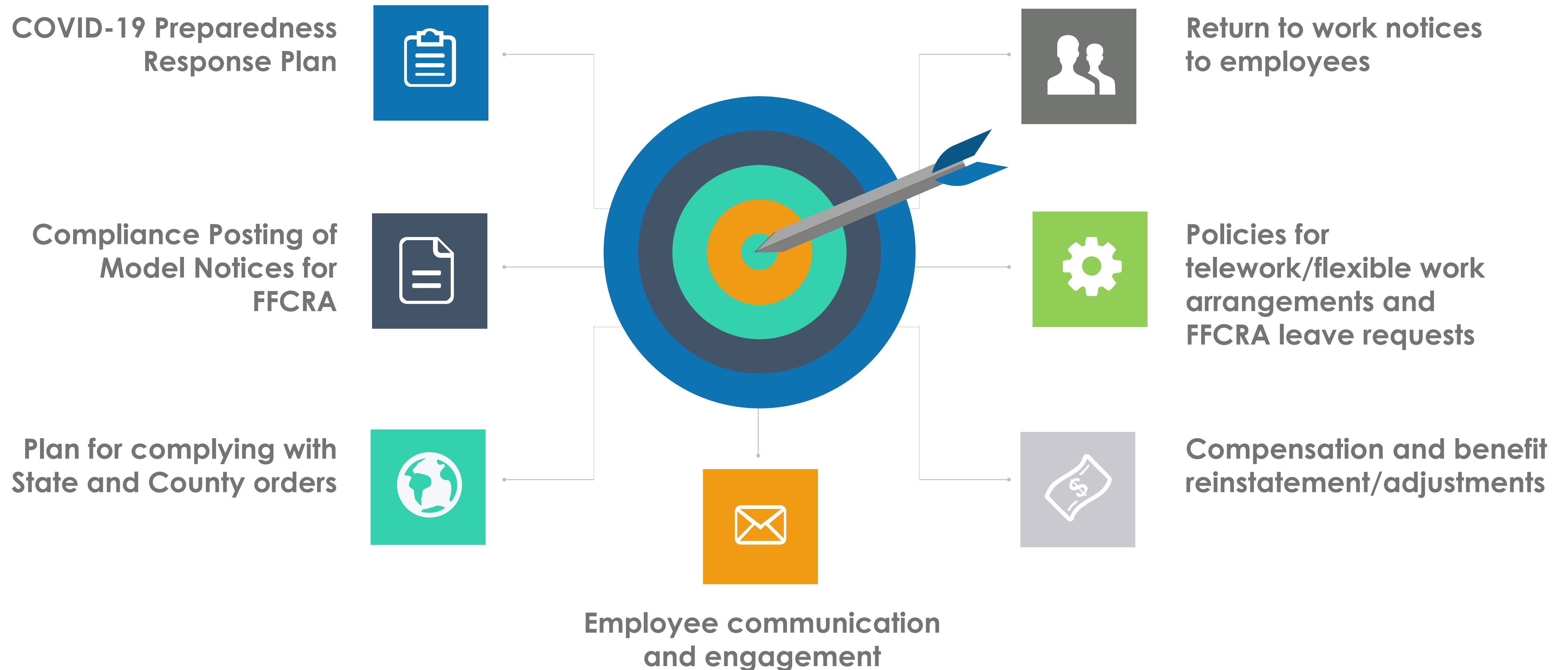
Gov. Whitmer to extend stay at home order until May 15
The current stay at home policy expires on April 30th. Numerous sources have confirmed the date and also indicate that the governor is ...

[fox2detroit.com](https://www.fox2detroit.com)

Reopening and Returning Workers

18

These are the six plans, protocols and policies employers should have in place for reopening



COVID-19 Preparedness Response Plan

19

1 Social distancing plans, implementation and training

2 Screening protocols

3 Personal protective equipment (PPE)

4 Cleaning and disinfecting protocols

5 Safety communication plans

6 Protocols for tracking and reporting COVID-19 tests



EMPLOYEE RIGHTS

PAID SICK LEAVE AND EXPANDED FAMILY AND MEDICAL LEAVE UNDER THE FAMILIES FIRST CORONAVIRUS RESPONSE ACT

The **Families First Coronavirus Response Act (FFCRA or Act)** requires certain employers to provide their employees with paid sick leave and expanded family and medical leave for specified reasons related to COVID-19. These provisions will apply from April 1, 2020 through December 31, 2020.

► **PAID LEAVE ENTITLEMENTS**

Generally, employers covered under the Act must provide employees:

Up to two weeks (80 hours, or a part-time employee's two-week equivalent) of paid sick leave based on the higher of their regular rate of pay, or the applicable state or Federal minimum wage, paid at:

- 100% for qualifying reasons #1-3 below, up to \$511 daily and \$5,110 total;
- ⅔ for qualifying reasons #4 and 6 below, up to \$200 daily and \$2,000 total; and
- Up to 12 weeks of paid sick leave and expanded family and medical leave paid at ⅔ for qualifying reason #5 below for up to \$200 daily and \$12,000 total.

A part-time employee is eligible for leave for the number of hours that the employee is normally scheduled to work over that period.

► **ELIGIBLE EMPLOYEES**

In general, employees of private sector employers with fewer than 500 employees, and certain public sector employers, are eligible for up to two weeks of fully or partially paid sick leave for COVID-19 related reasons (see below). Employees who have been employed for at least 30 days prior to their leave request may be eligible for up to an additional 10 weeks of partially paid expanded family and medical leave for reason #5 below.


► **QUALIFYING REASONS FOR LEAVE RELATED TO COVID-19**

An employee is entitled to take leave related to COVID-19 if the employee is unable to work, including unable to telework, because the employee:

1. is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;	5. is caring for his or her child whose school or place of care is closed (or child care provider is unavailable) due to COVID-19 related reasons; or
2. has been advised by a health care provider to self-quarantine related to COVID-19;	6. is experiencing any other substantially-similar condition specified by the U.S. Department of Health and Human Services.
3. is experiencing COVID-19 symptoms and is seeking a medical diagnosis;	
4. is caring for an individual subject to an order described in (1) or self-quarantine as described in (2);	


► **ENFORCEMENT**

The U.S. Department of Labor's Wage and Hour Division (WHD) has the authority to investigate and enforce compliance with the FFCRA. Employers may not discharge, discipline, or otherwise discriminate against any employee who lawfully takes paid sick leave or expanded family and medical leave under the FFCRA, files a complaint, or institutes a proceeding under or related to this Act. Employers in violation of the provisions of the FFCRA will be subject to penalties and enforcement by WHD.



WAGE AND HOUR DIVISION
UNITED STATES DEPARTMENT OF LABOR

For additional information
or to file a complaint:
1-866-487-9243
TTY: 1-877-889-5627
dol.gov/agencies/whd



WH1422 REV 03/20

FEDERAL EMPLOYEE RIGHTS

PAID SICK LEAVE AND EXPANDED FAMILY AND MEDICAL LEAVE UNDER THE FAMILIES FIRST CORONAVIRUS RESPONSE ACT

The **Families First Coronavirus Response Act (FFCRA or Act)** requires the Federal government to provide all of its employees with paid sick leave and, for employees who are covered under Title I of the Family and Medical Leave Act (FMLA), with expanded family and medical leave for specified reasons related to COVID-19. These provisions will apply from April 1, 2020 through December 31, 2020.

► **PAID LEAVE ENTITLEMENTS**

Generally, the Federal government must provide Federal employees:

Up to two weeks (80 hours, or a part-time employee's two-week equivalent) of paid sick leave based on the higher of their regular rate of pay, or the applicable state or Federal minimum wage, paid at:

- 100% for qualifying reasons #1-3 below, up to \$511 daily and \$5,110 total; and
- ⅔ for qualifying reasons #4 and 6 below, up to \$200 daily and \$2,000 total.

Federal employees including those not covered under Title I of the FMLA can receive either ⅔ of the higher of their regular rate of pay, or the applicable state or Federal minimum wage for the two-week period for qualifying reason #5 below. However, for leave under qualifying reason #5, Federal employees covered under Title I of the FMLA can receive 10 additional weeks of expanded family and medical leave for reason #5 below, up to \$200 daily and \$12,000 total.

A part-time employee is eligible for leave for the number of hours that the employee is normally scheduled to work over that period.

► **ELIGIBLE EMPLOYEES**

All Federal employees are eligible for up to two weeks of fully or partially paid sick leave for COVID-19 related reasons (see below). Federal employees who are covered under Title I of the FMLA and have been employed for at least 30 days prior to their leave request are eligible for up to an additional 10 weeks of partially paid expanded family and medical leave for reason #5 below.

Most federal employees are not covered under Title I of the FMLA and so would not be eligible for partially paid expanded family and medical leave. Please consult with your agency to determine whether you are covered under Title I of the FMLA. The Office of Personnel and Management will issue guidance on this question.


► **QUALIFYING REASONS FOR LEAVE RELATED TO COVID-19**

A Federal employee is entitled to take leave related to COVID-19 if the employee is unable to work, including unable to telework, because the employee:

1. is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;	5. is caring for his or her child whose school or place of care is closed (or child care provider is unavailable) due to COVID-19 related reasons; or
2. has been advised by a health care provider to self-quarantine related to COVID-19;	6. is experiencing any other substantially-similar condition specified by the U.S. Department of Health and Human Services.
3. is experiencing COVID-19 symptoms and is seeking a medical diagnosis;	
4. is caring for an individual subject to an order described in (1) or self-quarantine as described in (2);	


► **ENFORCEMENT**

The U.S. Department of Labor's Wage and Hour Division (WHD) has the authority to investigate and enforce compliance with the FFCRA for Federal employers covered under Title I of the FMLA. Employers may not discharge, discipline, or otherwise discriminate against any employee who lawfully takes paid sick leave or expanded family and medical leave under the FFCRA, files a complaint, or institutes a proceeding under or related to this Act. Federal employers covered under Title I of the FMLA in violation of the provisions of the FFCRA will be subject to penalties and enforcement by WHD.




WAGE AND HOUR DIVISION
UNITED STATES DEPARTMENT OF LABOR

For additional information
or to file a complaint:
1-866-487-9243
TTY: 1-877-889-5627
dol.gov/agencies/whd



WH1423 REV 03/20

Plan for complying with State and County Orders



STATE OF MICHIGAN
OFFICE OF THE GOVERNOR
LANSING

GRETCHEN WHITMER
GOVERNOR

GARLIN GILCHRIST II
LT. GOVERNOR

EXECUTIVE ORDER

No. 2020-57

Temporary expansions in unemployment eligibility and cost-sharing

Rescission of Executive Order 2020-24


The novel coronavirus (COVID-19) is a respiratory disease that can result in serious illness or death. It is caused by a new strain of coronavirus not previously identified in humans and easily spread from person to person. There is currently no approved vaccine or antiviral treatment for this disease.

On March 10, 2020, the Department of Health and Human Services identified the first two presumptive-positive cases of COVID-19 in Michigan. On that same day, I issued Executive Order 2020-4. This order declared a state of emergency across the state of Michigan under section 1 of article 5 of the Michigan Constitution of 1963, the Emergency Management Act, 1976 PA 390, as amended, MCL 30.401 et seq., and the Emergency Powers of the Governor Act of 1945, 1945 PA 302, as amended, MCL 10.31 et seq.

In the three weeks that followed, the virus spread across Michigan, bringing deaths in the hundreds, confirmed cases in the thousands, and deep disruption to this state's economy, homes, and educational, civic, social, and religious institutions. On April 1, 2020, in response to the widespread and severe health, economic, and social harms posed by the COVID-19 pandemic, I issued Executive Order 2020-33. This order expanded on Executive Order 2020-4 and declared both a state of emergency and a state of disaster across the state of Michigan under section 1 of article 5 of the Michigan Constitution of 1963, the Emergency Management Act, and the Emergency Powers of the Governor Act of 1945.

The Emergency Management Act vests the governor with broad powers and duties to "cope[] with dangers to this state or the people of this state presented by a disaster or emergency," which the governor may implement through "executive orders, proclamations, and directives having the force and effect of law." MCL 30.403(1)–(2). Similarly, the Emergency Powers of the Governor Act of 1945 provides that, after declaring a state of emergency, "the governor may promulgate reasonable orders, rules, and regulations as he or she considers necessary to protect life and property or to bring the emergency situation within the affected area under control." MCL 10.31(1).

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OAKLAND COUNTY MICHIGAN
HEALTH DIVISION

OAKLAND COUNTY EXECUTIVE DAVID COULTER

Leigh-Anne Stafford, Health Officer
(248) 858-1280 | health@oakgov.com

EMERGENCY ORDER (2020-07) FOR CONTROL OF PANDEMIC

Required screening and social distancing measures at open businesses and operations subject to the Governors Executive Order 2020-42

This Order is made pursuant to Section 2453 of the Public Health Code, being MCL 333.2453.

Emergency Order (Oakland County 2020-5) imposed similar restrictions. With this order, Emergency Order Oakland 2020-5 is rescinded. This order imposes substantially identical restrictions but removes social distancing guidance as this is encompassed within Executive Order 2020-42.

Matters concerning the public health of the residents of Oakland County have been brought to the attention of the Oakland County Local Health Officer. The Local Health Officer has determined that controls are necessary to reduce transmission of COVID-19 to protect the public's health of Oakland County based on the following facts:

1. A biological agent or the effects of a biological agent have been detected within **Oakland County**
2. A communicable disease **Coronavirus which causes COVID-19** has been identified that can be transmitted from person to person.
3. In order to control and limit the spread of the communicable disease, it is necessary to prevent infected people from coming into contact with uninfected people. It is also critical that essential personnel be protected.

It is hereby ordered that businesses and operations remaining open under EO 2020-42 must take the following precautions:

1. Develop and implement a daily screening program for all staff.
 - a. Screening criteria must include the following questions:
 - i. Symptoms including but not limited to: fever, cough (excluding cough due to known chronic cough), shortness of breath, sore throat, and/or diarrhea (excluding diarrhea due to known medical reason). When a touchless thermometer is available, a temperature check is strongly recommended in lieu of verbal confirmation.
 - ii. Any close contact in the last 14 days with someone with a diagnosis of COVID-19.

North Oakland Health Center | 1200 N. Telegraph Road 34E | Pontiac, MI 48341-0432 | (248) 858-1280 | oakgov.com/health
South Oakland Health Center | 27725 Greenfield Road | Southfield, MI 48076-3663 | (248) 424-7000 | oakgov.com/health

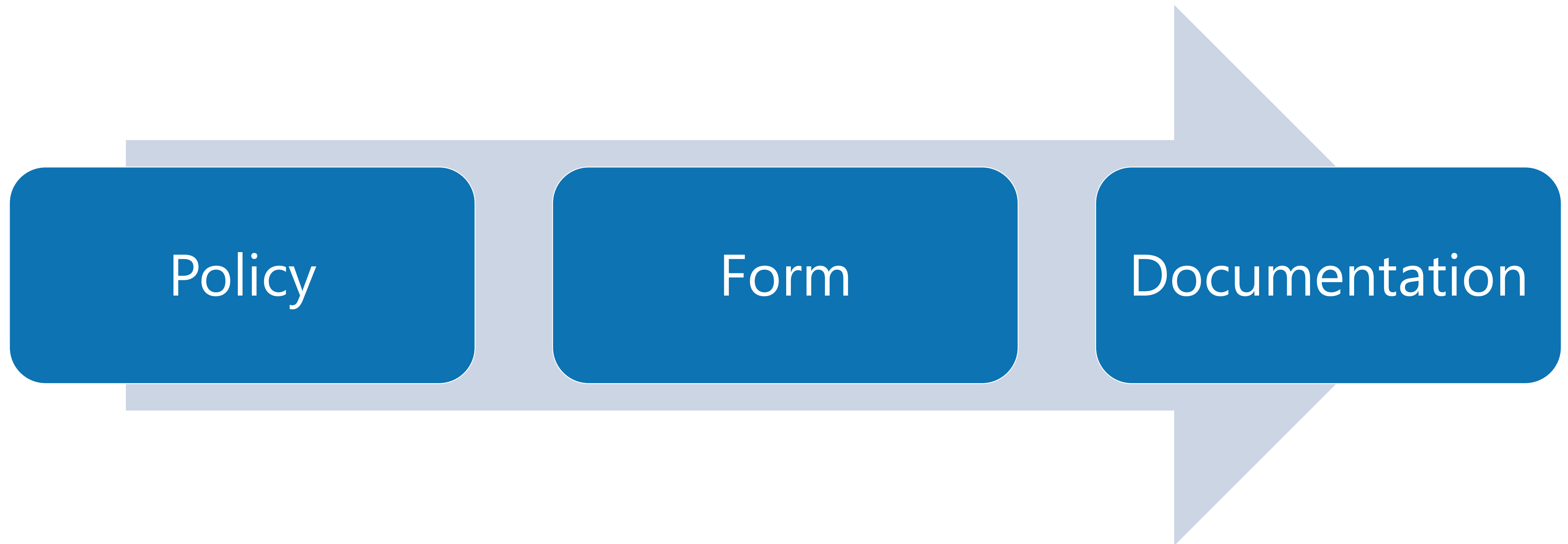
- Employee health as it relates to COVID-19
- Attendance, hazard pay and vacation policies
- Return to work date, schedule and expectations
- Consequences for not complying with “Return to Work” instruction
- New employee/management response plan
- Questions and support information

Will my employees
come back to work?



Fearful employee(s)
&
Savvy employee(s)





“Full-Time” More Clearly Defined

The amount of EPSL employees receive under the FFCRA depends on whether they are "full" or "part" time; however, the law does not define the terms. In this new Q&A guidance, the DOL makes clear that "full-time" employees for EPSL purposes are those who normally are scheduled 40 or more hours per week.

An employee who is not "full" time is "part" time, and that employee receives a number of emergency paid sick leave hours equivalent to the number of hours the employee works on average over a two-week period. The DOL reminds employers that under FFCRA, FMLA+ “does not distinguish between full- and part-time employees, but the number of hours an employee normally works each week will affect the amount of pay the employee is eligible to receive.”

Under both the EPSL and FMLA+ entitlements, employees can take leave to care for a child whose school or place of childcare closes, or whose childcare provider is unavailable, due to COVID-19. Although the FMLA+ provisions reference a child under 18 years of age, the EPSL provisions incorporate the broader definition under the pre-FFCRA FMLA.

In a new Q&A, the DOL clarifies that, for both EPSL and FMLA+, the broader FMLA definition will apply, so the definition of *child* under the FFCRA will also include a child 18 years of age or older with a mental or physical disability who is incapable of self-care due to the disability.

	EMERGENCY PAID SICK LEAVE	EMERGENCY FAMILY MEDICAL LEAVE
GENERAL INFORMATION	Employee’s name, the dates for which the employee requests leave, the qualifying reason, and an oral or written statement that the employee is unable to work.	
SUBJECT TO ISOLATION ORDER	Name of the governmental entity that issued the Order.	N/A
HEALTHCARE PROVIDER ADVISED SELF-QUARANTINE	Name of the health care provider who advised the employee to self-quarantine.	N/A
CARING FOR INDIVIDUAL SUBJECT TO QUARANTINE, ISOLATION ORDER OR HEATHCARE PROVIDER ADVISED SELF-QUARANTINE	Either the name of the governmental entity that issued the Order to which the individual being cared for is subject, OR, the name of the health care provider who advised the individual being cared for to self-quarantine.	N/A
CARING FOR A CHILD WHOSE SCHOOL IS CLOSED OR CHILDCARE IS UNAVAILABLE	<ul style="list-style-type: none">• Name of the child• Name of the school or place of care or child care provider (each defined in the regulations) that has closed or become unavailable, and• A representation that “no other suitable person will be caring for the child during the period” the employee is taking Paid Sick Leave or Emergency FMLA for this reason.	

Job Restoration Rights Expand & Contract: Although the FFCRA discusses job restoration rights in the FMLA+ context only, the DOL says job restoration rights will be available to employees who take EPSL as well.

Specifically, if applicable, employers must provide employees using EPSL or FMLA+ the same or equivalent job they held before taking leave ("classic" FMLA job restoration rules). The DOL reinforces, however, that if an employer lays off an employee for a legitimate business reason during leave, the employee does not have such a right to reinstatement.

Tax Credits for EFMLA & EPSLA



Private employers with 500 or fewer employees required to provide COVID-19-related paid leave are eligible for a

100% REFUNDABLE
PAYROLL TAX CREDIT
ON THE WAGES PAID FOR LEAVE.

COVID-19 Employer Tax Provisions Summary

31

	PAID SICK LEAVE CREDIT	PAID FAMILY LEAVE CREDIT	EMPLOYEE RETENTION CREDIT	EMPLOYER PAYROLL TAX DEFERRAL
EFFECTIVE PERIOD	April 1, 2020 – December 31, 2020	April 1, 2020 – December 31, 2020	March 13, 2020 – December 31, 2020	March 27, 2020 – December 31, 2020
COVID-19 CONDITIONS	Employee must meet one of six conditions under FFCRA	Employee unable to work due to school/child care closure	Operations impacted by COVID-19 government order or 50% decline in gross receipts	None
EMPLOYEE THRESHOLD	Less than 500	Less than 500	None (calculation modified for greater than 100)	None
PROVISION CALCULATION	Up to \$511 per day per employee depending on reason – max 10 days/ \$5,110	Up to \$200 per day per employee – max 12 weeks/\$10,000	50% of qualified wages up to \$10,000 per employee	Employers 6.2% share of social security
QUALIFIED WAGES	Sick leave wages under FFCRA	Family leave wages under FFCRA	100 or fewer employees: All wages. Greater than 100 employees: Only wages for not providing services	All wages
PAYROLL PROTECTION LOAN RESTRICTIONS	None	None	Cannot utilize if PPL received	Cannot utilize if PPL received and loan forgiven
METHOD FOR UTILIZING PROVISION	Reduce payroll tax and federal withholding deposits and file Form 7200 for excess or quarterly 941 reports	Reduce payroll tax and federal withholding deposits and file Form 7200 for excess or quarterly 941 reports	Reduce payroll tax and federal withholding deposits and file Form 7200 for excess or quarterly 941 reports	Reduce 6.2% share of social security deposits; Pay back half in 2021 and other half in 2022

Ancillary Benefits

Pay cuts 401k

Compensation SPDs Bonuses

Profit sharing

Short-term disability

Hazard Pay

Employee communication and engagement





Who has the first
question?

Find out more

For additional details, talk to your Rehmann advisor or visit

www.rehmann.com/covid-19.

About Rehmann

Rehmann is a fully integrated financial services and advisory firm that provides accounting and assurance, comprehensive technology, accounting and human resource solutions, specialized consulting and wealth management services. For more than 75 years, Rehmann has provided forward-thinking solutions, making it our duty to anticipate our clients' daily and future needs. Rehmann has nearly 900 associates in Michigan, Ohio and Florida. Rehmann is an independent member of Nexia International, offering clients a global approach.

