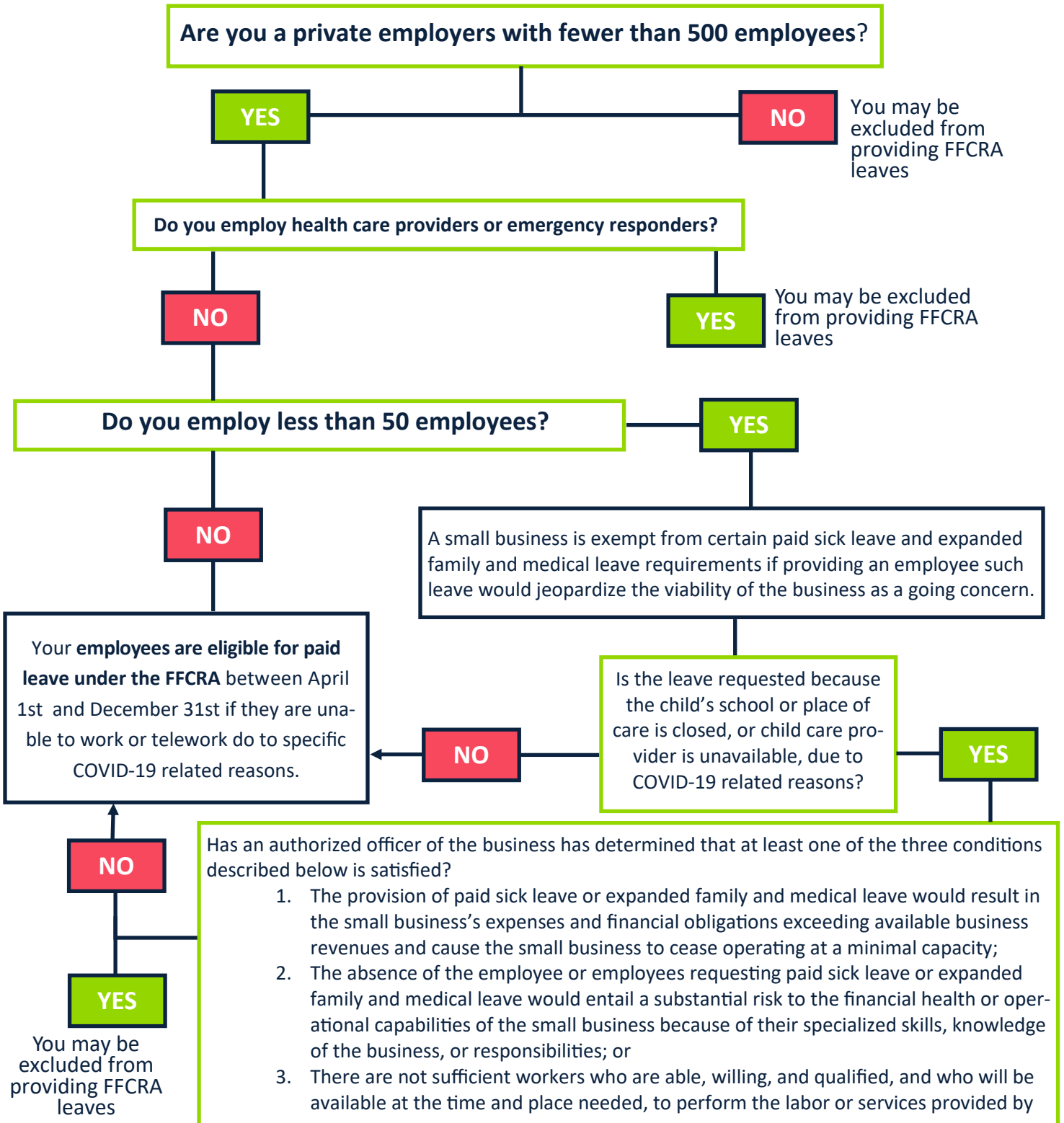
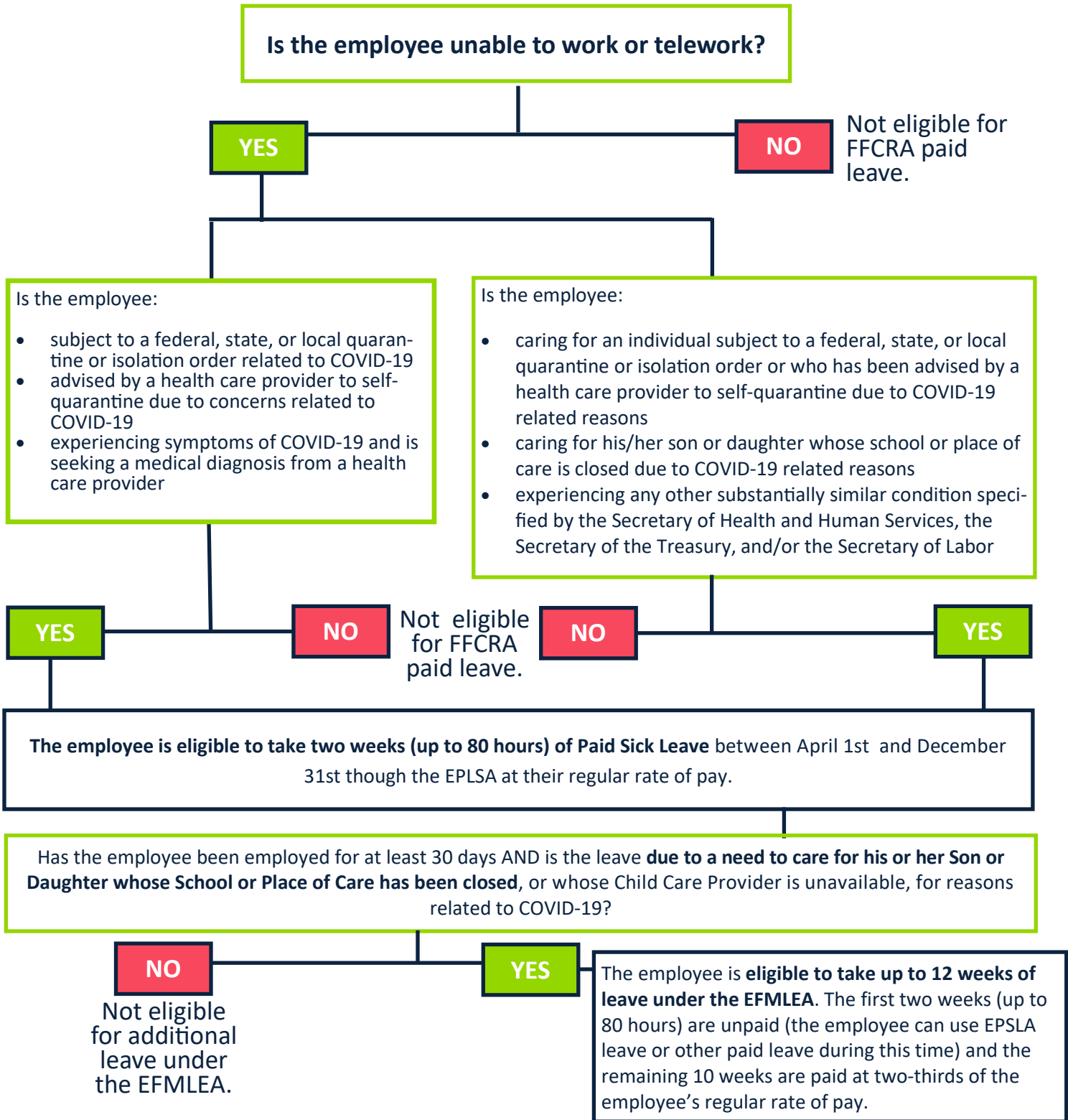


# FAMILIES FIRST CORONAVIRUS RESPONSE ACT (FFCRA) EMPLOYER ELIGIBILITY



# FAMILIES FIRST CORONAVIRUS RESPONSE ACT (FFCRA) EMPLOYEE ELIGIBILITY



# FAMILIES FIRST CORONAVIRUS RESPONSE ACT (FFCRA) TAX CREDITS

Did you pay Paid Sick Leave under the EPSLA or EFMLEA to employees covered by the FFCRA?

YES

NO

Not eligible for tax credits

Was the paid sick leave for the employee who couldn't work or telework to care for themselves due to COVID-19 related reasons (illness, quarantine, seeking diagnosis or care)?  
For the amount paid to each employee under EPSLA, the amount of the tax credit equals the amount of Paid Sick Leave, up to a maximum of \$511 per day per person (\$5,110 per employee).

Was the paid sick leave for the employee who couldn't work or telework to care for another individual due to COVID-19 related reasons (caring for someone else or their child who's place of care was closed)?  
For the amount paid to each employee under EPSLA, the amount of the tax credit equals the amount of Paid Sick Leave, up to \$200 per day per person (\$2,000 max per employee). If any payments are made under EFMLEA (up to 10 additional weeks), the amount of the tax credit equals the amount paid, up to a \$200 per day per person (\$10,000 max per person). for a total of no more than \$12,000 when combined with two weeks of paid leave taken under the EPSLA .

If calculated total credits are larger than the amount of employer Social Security taxes that otherwise would have been deposited, then offset against employee federal withholding, Social Security, Medicare and employer Medicare otherwise payable.

Are amounts of credits larger or smaller than the amount of total federal taxes otherwise due?

LARGER

SMALLER

Difference "excess credit" can be received from the government

The difference is deposited