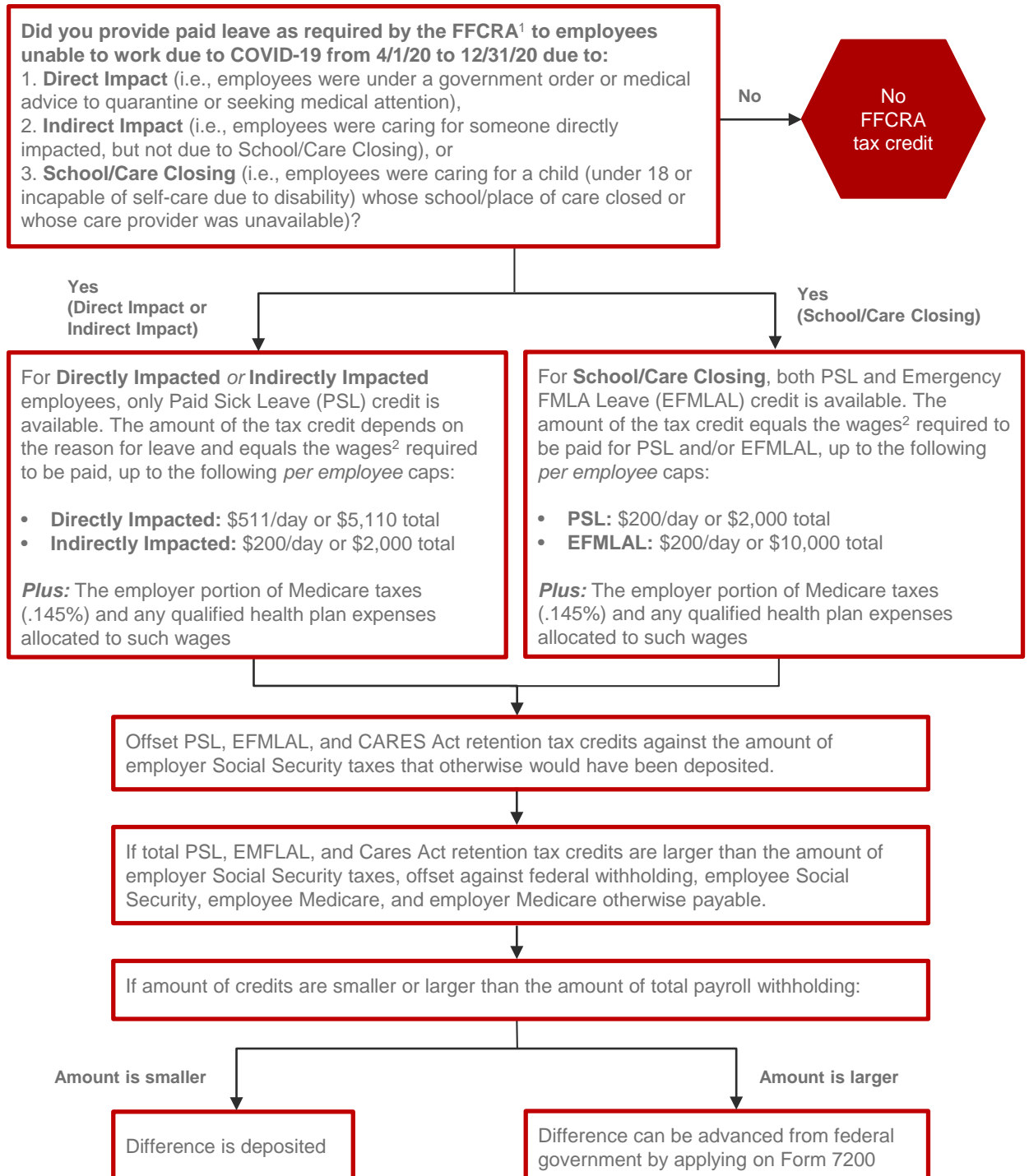


FFCRA TAX CREDIT: A visual aide to receiving tax credits for paid leave required under the FFCRA¹



¹ The tax credit is available for paid leave provided under the Families First Coronavirus Response Act (FFCRA) only if you employed less than 500 employees *on the date FFCRA leave starts*. If you employed 500 or more employees on the date leave starts, then that leave is not eligible for the credit. To determine employer size, count all employees (full-time, part-time, temps, and those on leave), common employees of any "joint employers" (under the FLSA test), and all employees of an "integrated employer" (under the FMLA test). Exclude employees on furlough and contractors.

² The PSL, EFMLAL, and CARES Act retention tax credits cannot be taken on the same wages. No double dipping.