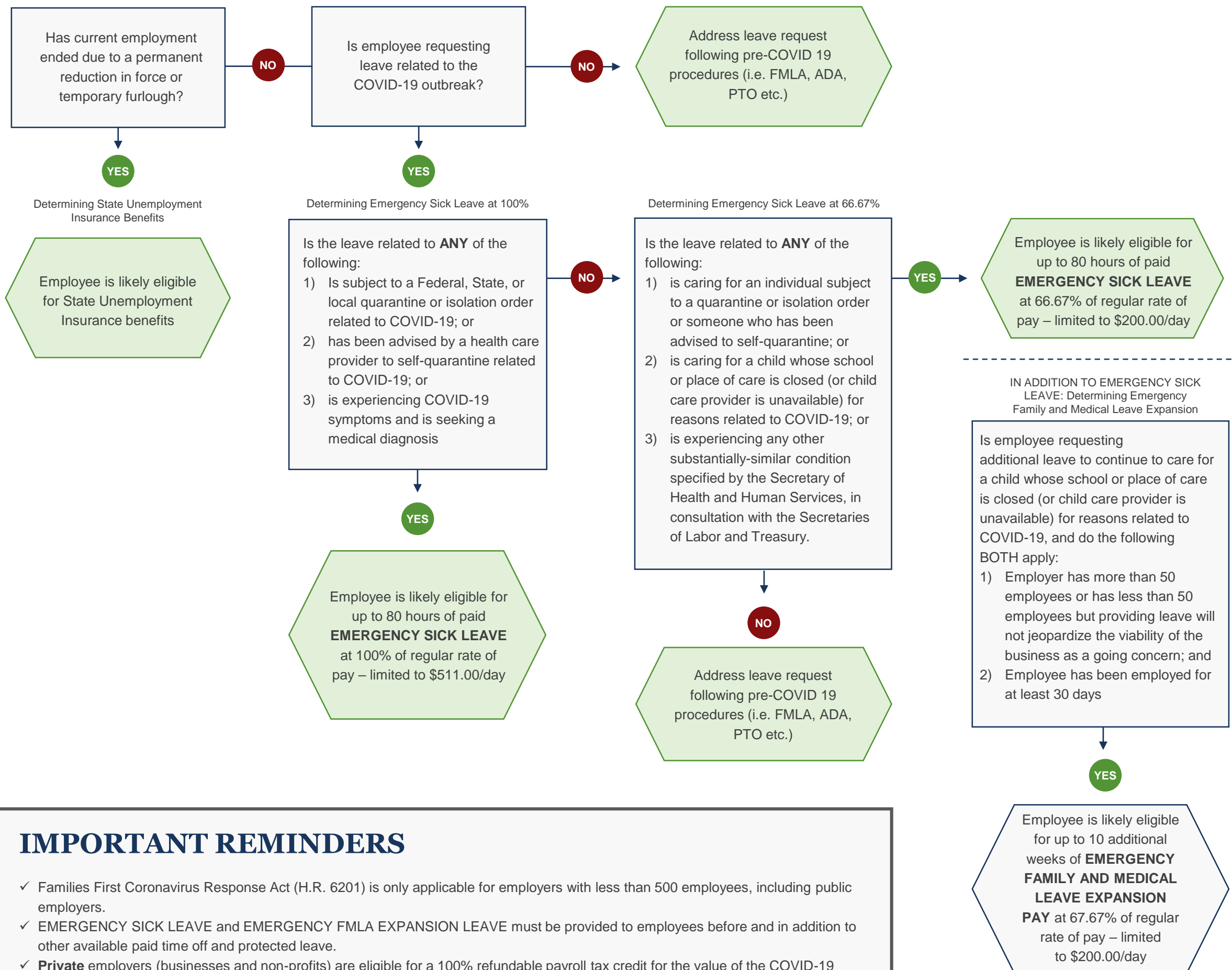


COVID-19 Related Employee Work Leaves

Identifying When and How to Pay Employees

Families First Coronavirus Response Act (H.R. 6201)

Effective April 1, 2020 through December 31, 2020



IMPORTANT REMINDERS

- ✓ Families First Coronavirus Response Act (H.R. 6201) is only applicable for employers with less than 500 employees, including public employers.
- ✓ EMERGENCY SICK LEAVE and EMERGENCY FMLA EXPANSION LEAVE must be provided to employees before and in addition to other available paid time off and protected leave.
- ✓ **Private** employers (businesses and non-profits) are eligible for a 100% refundable payroll tax credit for the value of the COVID-19 related (EMERGENCY SICK LEAVE and/or EMERGENCY FMLA EXPANSION) paid leave benefits and employer paid health insurance for all employees **and** owners who receive W2 wages.
- ✓ Employers are required to post a Department of Labor issued employee notice related to the Families First Coronavirus Response Act (H.R. 6201).

Our expert team is here to help you understand and apply the Families First Coronavirus Response Act within your organization. Contact AEM Workforce Solutions at 507-524-4282 or aemws@aemcpas.com