Families First Coronavirus Response Act: DOL Regulations and IRS FAQ updates

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Today's Presenters...

Jeremy Hertz
Sr. Deputy General Counsel and Director of HR Consulting
Disclaimer: The information in this presentation is intended for informational purposes only and should not be considered legal advice. You are strongly encouraged to consult your own legal counsel to ensure compliance with applicable law in your specific state, municipality or jurisdiction.
Today’s Agenda

01 Timeline of the Act
02 Emergency Family and Medical Leave Expansion Act
03 Emergency Paid Sick Leave Act
04 Model Notice
05 Tax Credits
06 Documentation/Recordkeeping
Important Dates

- **March 18, 2020:** Families First Coronavirus Response Act signed by President

- **March 25, 2020:** Department of Labor released an FFCRA Model Notice to Employers

- **April 1, 2020:** Act went into effect (nothing in the Act references that it is retroactive)

- **April 1, 2020:** DOL Temporary Regulations and IRS Tax Credit FAQs released

- **December 31, 2020:** Benefits of the Act will expire
Good Faith Standard

- The Department of Labor will observe a temporary period of non-enforcement for the first 30 days after the Act is enacted, so long as the employer has acted reasonably and in good faith to comply with the Act. For purposes of this non-enforcement position, “good faith” exists when violations are remedied and the employee is made whole as soon as practicable by the employer, the violations were not willful, and the Department receives a written commitment from the employer to comply with the Act in the future.

- March 18-April 17, 2020

- Link
Emergency Family & Medical Leave Expansion Act

COVERAGE AND ELIGIBILITY

- Expands FMLA and covers employers with fewer than 500 employees
  - FMLA normally only covers employers with 50+ employees for each working day during each of 20 or more calendar workweeks in the current or preceding calendar year
  - Employees include FT, PT, EEs on leave, temporary EEs jointly employed with another employer and day laborers provided by a temp agency
  - Employees are still only entitled to 12 weeks total of FMLA Leave per their employer’s policy for both the EFMLA and traditional FMLA combined.

- Public sector employees are likely covered if they have 1 or more employees (state government, D.C., a territory or possession of the U.S., city, municipality, township, county, parish or similar entity)

- Covered employee is eligible if he/she worked for the employer for at least 30 calendar days.

- CARES Act amended FFCRA so that employees laid off 3/1/20 or later and rehired by the same employer can become immediately eligible for EFMLA upon rehire without waiting 30 calendar days (have to have been employed 30 of the 60 calendar days prior to being laid off).
EXCLUSIONS

- An employer of an employee who is a health care provider or emergency responder may elect to exclude such employee from eligibility.

- “Health Care Provider” is anyone employed at any doctor's office, hospital, health care center, clinic, post-secondary educational institution offering health care instruction, medical school, local health department or agency, nursing facility, retirement facility, nursing home, home health care provider, any facility that performs laboratory or medical testing, pharmacy, or any similar institution, employer, or entity.

- This includes any permanent or temporary institution, facility, location, or site where medical services are provided that are similar to such institutions.

- The new regulatory language expanded the definition to include any individual who is capable of providing health care services necessary to combat the COVID-19 public health emergency. Such individuals include not only medical professionals but also other workers who are needed to keep hospitals and similar health care facilities well supplied and operational. These workers can include those involved in research, development, and production of equipment (could apply to factories being repurposed), drugs, vaccines, and other items needed to combat the COVID-19 public health emergency.
EXCLUSIONS

- “Emergency Responder” is an employee who is necessary for the provision of transport, care, health care, comfort, and nutrition of such patients, or whose services are otherwise needed to limit the spread of COVID-19.

- This includes but is not limited to military or national guard, law enforcement officers, correctional institution personnel, fire fighters, emergency medical services personnel, physicians, nurses, public health personnel, emergency medical technicians, paramedics, emergency management personnel, 911 operators, public works personnel, and persons with skills or training in operating specialized equipment or other skills needed to provide aid in a declared emergency as well as individuals who work for such facilities employing these individuals and whose work is necessary to maintain the operation of the facility.

- This also includes any individual that the highest official of a state or territory, including the District of Columbia, determines is an emergency responder necessary for that state’s or territory’s or the District of Columbia’s response to COVID-19.

- Health Care Providers and Emergency Responders are still able to take earned or accrued leave under established employer policies.
Emergency Family & Medical Leave Expansion Act

EXCLUSIONS

- The Secretary of Labor has the authority to issue regulations for good cause that will:
  - Exclude healthcare providers and emergency providers from the eligible employee list; and
  - Exempt small business employers with fewer than 50 employees if it would jeopardize the viability of the business as a going concern

- Jeopardizing the viability of the business means:
  - employer employs fewer than 50 employees;
  - leave is requested because the child’s school or place of care is closed, or child care provider is unavailable, due to COVID-19 related reasons; and
  - an authorized officer of the business has determined that at least one of the three conditions described on the next slide exist (must be documented for audit purposes).
Emergency Family & Medical Leave Expansion Act

EXCLUSIONS

- The provision of paid sick leave or expanded family and medical leave would result in the small business’s expenses and financial obligations exceeding available business revenues and cause the small business to cease operating at a minimal capacity;

- The absence of the employee or employees requesting paid sick leave or expanded family and medical leave would entail a substantial risk to the financial health or operational capabilities of the small business because of their specialized skills, knowledge of the business, or responsibilities; or

- There are not sufficient workers who are able, willing, and qualified, and who will be available at the time and place needed, to perform the labor or services provided by the employee or employees requesting paid sick leave or expanded family and medical leave, and these labor or services are needed for the small business to operate at a minimal capacity.

An employer must still post the required FFCRA notice even if they meet the exemption.
Emergency Family & Medical Leave Expansion Act

COVERAGE ANALYSIS CONCERN

- One of the questions raised by the fewer than 500 employees threshold is whether companies with common ownership or management are subject to the Public Health Emergency Leave requirements.

- The FMLA regulations recognize the “integrated employer test,” which was included in the FMLA to aggregate employee counts (for determining employer coverage and employee eligibility).

- Under the FMLA, a parent company and the smaller subsidiaries are considered integrated employers when, on balance, the following four factors suggest they should be integrated:
  1) Whether the companies operate under common management
  2) The amount of interrelation between operations
  3) The amount of centralized control of labor operations (which is the most important factor)
     a) Relevant considerations include whether both companies use the same handbooks, have common policies and procedures, and maintain common management of hiring/firing decisions and centralized human resources departments, etc.
  4) The degree of common ownership and financial control
Emergency Family & Medical Leave Expansion Act

COVERAGE ANALYSIS CONCERN

- The calculation requires a “live” calculation: The employee count should be made on the day the employee’s leave would start which means that if an employer drops below 500 employees, they would immediately be covered.

- **Furloughed, laid off, terminated and international employees don’t count in live calculation, nor do independent contractors.**

- Employers should be cautious in attempting to avoid coverage (i.e. claiming to be 500+ employees) on this basis and would likely have the burden of establishing that these emergency rules do not apply to them.

- Any public filings or other representations with inconsistent positions in this regard may be used by the Department of Labor to support broader application (i.e. you don’t aggregate your entity in other circumstances).

- On the other hand, it appears that an employer will only receive tax credits for paid FMLA if it meets the definition of a covered employer.
Emergency Family & Medical Leave Expansion Act

EXPANDED FMLA PROVISIONS

- Expansion includes a “qualifying need related to a public health emergency”

- This means the employee is unable to work (or telework) due to a need for leave to care for the son or daughter under 18 years old of the employee if the school or place of care has been closed, or the child care provider of such son or daughter is unavailable (expanded to include family members or friends that regularly care for the child), due to a public health emergency

- Regulations state that no other suitable person (co-parent, co-guardian or regular provider) can be available to care for the child

- If employee can telework...not covered

- Must be less than 18 years old except a child 18 years or older with a mental or physical disability who is incapable of self care
  - Would not include a 17 year old home from college because must be elementary or secondary school
  - IRS FAQs noted that for tax credit purposes, the employee must provide a statement describing the special circumstances making it necessary to be absent to care for the child.
PAY PROVISIONS

- First two weeks are unpaid (instead of ten days to align with EPSL)
  - During the first two unpaid weeks of EFMLA, employee can only take PSL and preexisting employer leave (i.e. PTO, vacation, etc.) concurrently if both employer and employee agree (up to normal earnings)
  - During the first two unpaid weeks of EFMLA, if employee runs out of EPSL the employee may elect to use preexisting employer leave to substitute for unpaid time (up to normal earnings)
  - During weeks 3-12 of EFMLA, employee may elect to use preexisting employer leave OR the employer may mandate employees use; similar to traditional FMLA (up to normal earnings)
  - Employer can receive a tax credit only up to the 2/3 statutory cap

- After two weeks, employees are paid
  - Not less than 2/3 of employee’s regular rate for normally scheduled hours

- Pay Limits
  - $200 per day
  - $10,000 per employee
Emergency Family & Medical Leave Expansion Act

PAY PROVISIONS FOR **REGULARLY SCHEDULED EMPLOYEES**

- For Full-Time and Part-Time Employees
- Entitled to leave for the number of hours the employee is normally scheduled to work

PAY PROVISIONS FOR **IRREGULARLY SCHEDULED EMPLOYEES**

Employee employed for **at least six months**;

- Take the average number of hours the Eligible Employee was scheduled to work each workday over the six month period ending on the date on which the Eligible Employee first takes Expanded Family and Medical Leave, including hours for which the Employee took leave of any type.

Employee has been employed for **fewer than six months**;

- Take the average number of hours the Employee and the Employer agreed at the time of hiring that the Employee would work each workday.
- If there is no such agreement, the scheduled number of hours is equal to the average number of hours per workday that the Eligible Employee was scheduled to work over the entire period of employment, including hours for which the Eligible Employee took leave of any type.
CALCULATING REGULAR RATE OF PAY

- Calculated as the average of the employee’s regular rate over a period of up to six months prior to the date on which an employee takes leave. If the employee has not worked for his/her current employer for six months, the regular rate used to calculate the employee’s paid leave is the average of his/her regular rate of pay for each week he/she has worked for his/her current employer.

- If the employee is paid with commissions, tips, or piece rates, these amounts will be incorporated into the above calculation to the same extent they are included in the calculation of the regular rate under the FLSA.

- Employers can also compute this amount for each employee by adding all compensation that is part of the regular rate over the above period and divide that sum by all hours actually worked in the same period.
Emergency Family & Medical Leave Expansion Act

INTERMITTENT LEAVE

- Employer and employee must agree; doesn’t have to be in writing but should be for audit purposes.
- Employee may take up to the entire portion of EPSL or EFMLA intermittently to care for the Employee’s Son or Daughter whose School or Place of Care is closed, or Child Care Provider is unavailable, because of reasons related to COVID-19.
- Under such circumstances, intermittent Paid Sick Leave or paid Expanded Family and Medical Leave may be taken in any increment of time agreed to by the Employer and Employee.
- Bypasses the “continuous workday” provisions of the FLSA which normally say that all time between performance of the first and last principal activities is compensable work.
- An Employee may not take Paid Sick Leave intermittently if the leave is taken for any other reason under EPSL.
- Once the Employee begins taking Paid Sick Leave for one or more of the non-childcare reasons, the Employee must use the permitted days of leave consecutively until the Employee no longer has a qualifying reason to take Paid Sick Leave.
Emergency Family & Medical Leave Expansion Act

RESTORATION TO POSITION

Employers with 25 or more employees must return any employees that take leave to the same or equivalent position with equivalent pay, benefits, and other terms and conditions of employment (includes EPSL for any size employer)

- Employees are not protected from employment actions that would have affected them regardless of the leave

Employers with fewer than 25 employees are excluded from required job restoration if the following conditions are met:

- The employee takes leave
- The position held by the employee when the leave commenced does not exist due to economic conditions or other changes in operating conditions of the employer
  - That affect employment; and
  - Are caused by a public health emergency during the period of leave.
- The employer makes reasonable efforts to restore the employee to a position equivalent to the position the employee held when the leave commenced, with equivalent benefits, pay, and other terms and conditions of employment
- If the employer can’t restore the employee, then the employer must make reasonable efforts to contact the employee if an equivalent position comes available for a contact period of 1 year that begins on the earlier of:
  - The date on which the qualifying need related to a public health emergency concludes (i.e. schools open again); or
  - The date that is 12 weeks after the date on which the employee’s leave commences
Emergency Family & Medical Leave Expansion Act

HEALTH CARE COVERAGE (EPSL ALSO)

- Must continue coverage during leave
- Any changes to plan (coverage, premiums, deductibles, etc.) must include employees on leave
- Notice to change plans or benefits must also be given to employees on leave (open enrollment)
- Right to benefits stops when employment would have terminated if the employee were not on leave (employee fails to return from leave, employer goes out of business, etc.); employee then eligible for COBRA
Emergency Paid Sick Leave Act

COVERAGE AND ELIGIBILITY

- Covers employers with fewer than 500 employees
- All employees at the covered employer are eligible, regardless of their length of employment

EXCLUSIONS

- An employer of an employee who is a health care provider or emergency responder may elect to exclude such employee from eligibility
- The Secretary of Labor has the authority to issue regulations for good cause that will:
  - Allow employers of certain health care providers and emergency responders to “opt out” of the paid leave requirements in the Sick Leave Act.
  - Exempt small business employers with fewer than 50 employees if it would jeopardize the viability of the business as a going concern
Emergency Paid Sick Leave Act

COVERAGE ANALYSIS CONCERN

- One of the questions raised by the fewer than 500 employees threshold is whether companies with common ownership or management are subject to the Public Health Emergency Leave requirements.

- The FMLA regulations recognize the “integrated employer test,” which was included in the FMLA to aggregate employee counts (for determining employer coverage and employee eligibility); DOL adopted the same standard for EPSL.

- Under the FMLA, a parent company and the smaller subsidiaries are considered integrated employers when, on balance, the following four factors suggest they should be integrated:
  1) Whether the companies operate under common management
  2) The amount of interrelation between operations
  3) The amount of centralized control of labor operations (which is the most important factor)
     a) Relevant considerations include whether both companies use the same handbooks, have common policies and procedures, and maintain common management of hiring/firing decisions and centralized human resources departments, etc.
  4) The degree of common ownership and financial control
Emergency Paid Sick Leave Act

COVERAGE ANALYSIS CONCERN

- The calculation requires a “live” calculation: The employee count should be made on the day the employee’s leave would start which means that if an employer drops below 500 employees, they would immediately be covered.

- **Furloughed, laid off, terminated and international employees don’t count in live calculation, nor do independent contractors.**

- Employers should be cautious in attempting to avoid coverage (i.e. claiming to be 500+ employees) on this basis and would likely have the burden of establishing that these emergency rules do not apply to them.

- Any public filings or other representations with inconsistent positions in this regard may be used by the Department of Labor to support broader application (i.e. you don’t aggregate your entity in other circumstances).

- On the other hand, it appears that an employer will only receive tax credits for Paid Sick Leave if it meets the definition of a covered employer.
Emergency Paid Sick Leave Act

DETAILED ELIGIBILITY PROVISIONS

Eligible employees may collect paid sick leave if they cannot work (or telework) due to a need for leave because the employee is:

- Subject to a federal, state, or local quarantine or isolation order related to COVID-19 (expanded to include containment, shelter-in-place or stay-at-home orders)
- Advised by a healthcare provider to self-quarantine due to COVID-19 concerns (if the employee has COVID-19, may have COVID-19 or is “particularly vulnerable” to COVID-19)
- Experiencing COVID-19 symptoms (fever, dry cough, shortness of breath or others recognized by CDC) and seeking medical diagnosis (limited to making, waiting for, or attending an appointment as well as waiting for test results)
- Caring for an individual (family member, person who regularly resides in the home like a roommate or expectation of care) that is subject to a federal, state, or local quarantine or isolation order or advised by his/her healthcare provider to self-quarantine due to COVID-19 concerns
- Caring for the employee’s child if the child’s school or place of care is closed or the child’s care provider (expanded to include family and friends) is unavailable due to COVID-19 precautions; regulations state no other suitable person (co-parent, co-guardian or regular provider) is available to care for the child
- Experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of Treasury and Secretary of Labor (nothing has been specified yet)
Emergency Paid Sick Leave Act

- Subject to a federal, state, or local quarantine or isolation order related to COVID-19 (expanded to include containment, shelter-in-place or stay-at-home orders)
- Not as expansive as it appears; employee cannot take EPSL where the employer does not have work for the employee as a result of the order
- **Example 1**: Coffee shop closes due to economic downturn or stay-at-home order (no more customers or shop required to close due to order), employee would not be able to work because no work was available even if employee’s stay-at-home order wasn’t in effect
- **Example 2**: If lawyer permitted to work from home would not be eligible for PSL due to a stay-at-home order, but if there was a power outage at the lawyer’s home, they would qualify because there was work available and the stay-at-home order forced them to work where the power outage occurred.
- Standard to use is whether the employee would be able to work “but for” being required to comply with a quarantine or isolation order
Emergency Paid Sick Leave Act

PAY PROVISIONS

- Eligible employees receive up to 80 hours of paid sick leave at employee’s regular rate (two-thirds employee’s regular rate if caring for another individual)

- Employee can only take PSL and preexisting employer leave (i.e. PTO, vacation, etc.) concurrently if both employer and employee agree (up to normal earnings); employer cannot mandate usage

- **Pay Limits** (no carryover to next year)
  - $511 per day for self-care ($5,110 total)
    - Employee is subject to quarantine or isolation order
    - Employee is advised by his/her health care provider to self-quarantine
    - Employee is experiencing symptoms of COVID-19 and seeking diagnosis
  - $200 per day if caring for others ($2,000 total)
    - Employee is caring for an individual subject to a quarantine or isolation order
    - Employee is caring for a son/daughter if school or place of care is closed or child care provider is unavailable due to COVID-19
    - Employee is experiencing any other substantially similar condition
Emergency Paid Sick Leave Act

PAY PROVISIONS FOR REGULARLY SCHEDULED EMPLOYEES

**Full-Time Employees**

- Full-time defined as an employee who is normally scheduled for 40+ hours per week
- Entitled to leave for the number of hours the employee is normally scheduled to work up to 80 hours

**Part-Time Employees**

- Part-Time defined as an employee who is normally scheduled for less than 40 hours per week
- Entitled to leave for the number of hours the employee is normally scheduled to work over two workweeks
PAY PROVISIONS FOR PART-TIME IRREGULARLY SCHEDULED EMPLOYEES

- If the part-time Employee has been employed for at least six months, the Employee is entitled to up to the number of hours of Paid Sick Leave equal to fourteen times the average number of hours that the Employee was scheduled to work each calendar day over the six-month period ending on the date on which the Employee takes Paid Sick Leave, including any hours for which the Employee took leave of any type.

- If the part-time Employee has been employed for fewer than six months, the Employee is entitled to up to the number of hours of Paid Sick Leave equal to fourteen times the number of hours the Employee and the Employer agreed to at the time of hiring that the Employee would work, on average, each calendar day.

- If there is no such agreement, the Employee is entitled to up to the number of hours of Paid Sick Leave equal to fourteen times the average number of hours per calendar day that the Employee was scheduled to work over the entire period of employment, including hours for which the Employee took leave of any type.
Emergency Paid Sick Leave Act

MISCELLANEOUS PROVISIONS

- If requested by the employee, employer must pay 80 hours of Emergency Paid Sick Leave instead of initial 10 days of unpaid leave via the Emergency FMLA.

- Paid Sick Leave is in addition to other plans related to sick leave currently offered by employer.

- Employers cannot change current sick leave policies after enactment of the Act if change is to employees’ detriment.

- Paid Sick Leave ceases beginning with the employee’s next scheduled work shift immediately following the termination of the need for paid sick time (i.e. if the caregiver becomes available again).

- If employee is receiving EFMLA and/or EPSL, they are not supposed to also receive unemployment (sometimes allowed if simply a reduction in hours) and they are also not supposed to receive workers’ compensation or total disability if they are completely out of work for those reasons (if returned to light duty first and then was out due to a COVID-19 reason, could collect).
Emergency Paid Sick Leave Act

MISCELLANEOUS PROVISIONS

- Employer can’t require the employee to find a replacement to cover his/her hours while using Paid Sick Leave
- Job restoration also required
- Employer shall post a notice on the premises of the employer where notices are normally posted
- Employer can’t retaliate against any employee for taking leave or filing a complaint or instituting a proceeding or testifying in a proceeding
- Violation of this statute is a violation of the Fair Labor Standards Act and FLSA penalties/damages will accrue (fines, potential imprisonment (for willful violations), attorney’s fees, back wages, etc.)
Model Notice

- Must be in a conspicuous place on the employer’s premises; can email or direct mail to employees, or post on an employee information internal or external website.

- New hires must be provided notice either by email, direct mail, or by posting on the premises or on an employee information internal or external website.

- Employers providing notice to sensory-impaired employees must comply with Federal and State laws.

- Only needs to be provided in English

- Must have been posted by 4/1/20

- Notice located on DOL website
Tax Credits

- When employers pay their employees, they are required to withhold from their employees' paychecks federal income taxes and the employees' share of Social Security and Medicare taxes.

- The employers then are required to deposit these federal taxes, along with their share of Social Security and Medicare taxes, with the IRS and file quarterly payroll tax returns (Form 941 series) also with the IRS.

- Under the 4/1 FAQs, eligible employers who pay qualifying sick or child care leave wages may obtain an “immediate” tax credit by retaining an amount of the payroll taxes equal to:
  - the amount of qualifying sick and child care leave that they paid;
  - the costs of health plan expenses for the eligible employee during the leave period to include both the employer and employee portions (as long as the employee portion is pre-tax); and
  - the employer share of Medicare taxes paid on qualifying leave wages.
Tax Credits

- The payroll taxes that are available for retention include withheld federal income taxes, the employee share of Social Security and Medicare taxes, and the employer share of Social Security and Medicare taxes with respect to all employees.

- If there are not sufficient payroll taxes to cover the cost of qualified sick and child care leave, employers will be able file a request for an accelerated payment from the IRS utilizing Form 7200, Advance Payment of Employer Credits Due to COVID-19.

- Public employers do not have access to the tax credits even if they pay out qualified leave wages.

- Ultimately, employers receive 100% reimbursement for paid leave pursuant to the Act through the obtainment of the foregoing credits.

IRS FAQs
EXAMPLES

- If an eligible employer paid $5,000 in sick leave and is otherwise required to deposit $8,000 in payroll taxes, including taxes withheld from all its employees, the employer could use up to $5,000 of the $8,000 of taxes it was going to deposit for making qualified leave payments. The employer would only be required under the law to deposit the remaining $3,000 on its next regular deposit date.

- If an eligible employer paid $10,000 in sick leave and was required to deposit $8,000 in taxes, the employer could use the entire $8,000 of taxes in order to make qualified leave payments, and file a request for an accelerated credit for the remaining $2,000.

- Equivalent child care leave and sick leave credit amounts are available to self-employed individuals under similar circumstances. These credits will be claimed on their income tax return and will reduce estimated tax payments.
All documentation should be kept for at least 4 years

Documentation justifying the basis for the determination that the employer was over 500 employees consistently

Daily employee count makes sense due to “live” calculation

Documentation of integration or disaggregation of different entities

Documentation justifying the basis for determination that employer was under 50 employees for exemption

Documentation that compliance would jeopardize the viability of the business

Documentation of calculation of employee’s regular rate for wage payments to employee during leave

Documentation justifying the basis for the determination that employer is less than 25 employees to avoid job restoration requirements

Posting and distribution of required notice
Documentation / Recordkeeping

- An Eligible Employer will substantiate eligibility for the Paid Sick Leave or family leave credits if the employer receives a written request for such leave from the employee in which the employee provides:
  - The employee’s name;
  - The date or dates for which leave is requested;
  - A statement of the COVID-19 related reason the employee is requesting leave and written support for such reason; and
  - A statement that the employee is unable to work, including by means of telework, for such reason.
In the case of a leave request based on a quarantine order or self-quarantine advice, the statement from the employee should include:

- the name of the governmental entity ordering quarantine or the name of the health care professional advising self-quarantine; and,
- if the person subject to quarantine or advised to self-quarantine is not the employee, that person’s name and relation to the employee.

In the case of a leave request based on a school closing or child care provider unavailability, the statement from the employee should include:

- the name and age of the child (or children) to be cared for;
- the name of the school that has closed or place of care that is unavailable;
- a representation that no other suitable person will be providing care for the child during the period for which the employee is receiving family medical leave; and
- with respect to the employee’s inability to work or telework because of a need to provide care for a child older than fourteen during daylight hours, a statement that special circumstances exist requiring the employee to provide care.
An Eligible Employer will substantiate eligibility for the Paid Sick Leave or family leave credits if, in addition to the information set forth on the previous slide, the employer creates and maintains records that include the following information:

- Documentation to show how the employer determined the amount of qualified paid sick and family leave wages paid to employees that are eligible for the credit, including records of work, telework and qualified sick leave and qualified family leave.

- Documentation to show how the employer determined the amount of qualified health plan expenses that the employer allocated to wages.

- Copies of any completed Forms 7200, Advance of Employer Credits Due To COVID-19, that the employer submitted to the IRS.

- Copies of the completed Forms 941, Employer’s Quarterly Federal Tax Return, that the employer submitted to the IRS (or, for employers that use third party payers to meet their employment tax obligations, records of information provided to the third party payer regarding the employer’s entitlement to the credit claimed on Form 941).
Thank you for attending! Stay safe!!!