

## Comparison of COVID-19 Employer Payroll Tax Provisions

	Payroll Credit for Paid Sick Leave	Payroll Credit for Paid Family Leave	Employer Payroll Tax Deferral	Employee Retention Credit
<b>Limit on Number of Employees</b>	Less than 500 employees	Less than 500 employees	No limit	No Limit, but calculation changes if more than 100 employees
<b>COVID-19 Impact</b>	One of the six COVID-19 related reasons must be the <u>cause</u> of the employee's leave	Care of a child due to closure of school or care facility must be the <u>cause</u> of employee's leave	No COVID-19 impact required	Operations must be at least <u>partially suspended</u> or there must be <u>substantial reduction</u> in gross receipts
<b>Calculation Method</b>	Either <u>\$200 or \$511</u> per employee per day based on cause of employee's absence. Maximum of <u>80 hours</u> . Health care expenses and Medicare taxes can increase amounts.	Up to <u>\$200</u> per employee per day. Maximum of <u>\$10,000</u> . Health care expenses and Medicare taxes can increase amounts.	6.2 percent of all wages subject to Social Security Tax.	<u>50 percent of up to \$10,000</u> of qualified wages per employee.
<b>Qualified Wages</b>	Restricted to family leave wages paid under FFCRA	Restricted to sick leave wages paid under FFCRA	All wages subject to Social Security Tax	All wages if less than 100 employees, so long as employees are not working for other employers
<b>Effective Date</b>	04/01/2020	04/01/2020	03/27/2020	03/13/2020
<b>Expiration Date</b>	12/31/2020	12/31/2020	12/31/2020	12/31/2020

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