

***This Table is effective as of 5pm April 3, 2020. THE INFORMATION IN THIS TABLE IS SUBJECT TO CHANGE BASED ON FURTHER GOVERNMENT PRONOUNCEMENTS. If you would like updates, [CLICK HERE](#)***

Ability to Use Multiple Federal Relief Options								
Provided for Under Families First Coronavirus Response Act and CARES Act								
**choose an option in left-hand column and follow the row to determine what other options may be used in combination therewith**								
...is Employer also able to use this Relief Option								
		Sick Leave Credit	Family Leave Credit	Employee Retention Credit	Employment Tax Payment Deferral	Payroll Protection Program	Loan Forgiveness	Economic Injury Disaster Loan Program
If Employer uses this Federal Relief Option...	Sick Leave Credit	Y	Y* •days considered for sick leave credit cannot be considered for family leave	Y* •days considered for sick leave credit cannot be considered for Employee Retention Credit	Y* •Credit reduces obligation	Y* •Sick leave wages considered for credit are not considered “payroll costs” for the PPP Loan	Y* •Sick leave wages considered for credit are not considered “payroll costs” that can be forgiven	Y
	Family Leave Credit	Y* •days considered for sick leave credit cannot be considered for family leave	Y	Y* • days considered for family leave credit cannot be considered for Employee Retention Credit	Y* •Credit reduces obligation	Y* •Family leave wages considered for credit are not considered “payroll costs” for the PPP Loan	Y* •Family leave wages considered for credit are not considered “payroll costs” that can be forgiven	Y
	Employee Retention Credit	Y* •days considered for sick leave credit cannot be considered for Employee Retention Credit	Y* • days considered for family leave credit cannot be considered for Employee Retention Credit	Y	Y* •Credit reduces obligation	N* •Receiving PPP Loan makes Employer ineligible for Employee Retention Credit	N* •Because unable to receive PPP Loan, unable to have forgiveness	Y
	Employment Tax Payment Deferral	Y* •Credit reduces obligation	Y* • Credit reduces obligation	Y* • Credit reduces obligation	Y	Y* • Only if PPP Loan is not forgiven	N* • Employer who has PPP Loan forgiven is ineligible for Employment Tax Deferral	Y* • To the extent any portion of the Loan is not refinanced into PPP Loan and forgiven
	Payroll Protection Program	Y* • Sick leave wages considered for credit are not considered “payroll costs” for the PPP Loan	Y* •Family leave wages considered for credit are not considered “payroll costs” for the PPP Loan	N* •Receiving PPP Loan makes Employer ineligible for Employee Retention Credit	Y* • Only if PPP Loan is not forgiven	•Y	•Y	Y* • Application cannot be to pay the same costs
	Loan Forgiveness	Y* •Sick leave wages considered for credit are not considered “payroll costs” that can be forgiven	Y* •Family leave wages considered for credit are not considered “payroll costs” that can be forgiven	N* •Because unable to receive PPP Loan, unable to have forgiveness	N* •Employer who has PPP Loan forgiven is ineligible for Employment Tax Deferral	Y	Y	• Y
	Economic Injury Disaster Loan Program	Y	Y	Y	Y* •To the extent any portion of the Loan is not refinanced into PPP Loan and forgiven	Y* • Application cannot be to pay the same costs	Y	Y