

Employer Benefits for Employee Pay During COVID-19

Description of employee	Sick or Family Leave	Employee Retention Credit	SBA Paycheck Protection Loan Discharge	Payroll Tax Delay of Payment	SBA Economic Injury Disaster Loan
Working employees	0%	50% of wage (\$10,000 max) for length of shutdown or quarters of significantly reduced receipts	100% x 2.5 months – Credit amount reduced if # of employees is reduced or reduction in any employee's salary or wage	Delay only – No actual savings	\$10,000 advance (within 3 weeks) with no repay
Subject to federal, state or local quarantine or isolation order related to COVID-19	100% of wage paid (\$511 daily max) for 2 weeks				
Self-quarantined as advised by health care provider					
Experiencing symptoms of COVID-19 and seeking a medical diagnosis					
Caring for individual subject to quarantine or isolation	2/3 (\$200 daily max) for 2 weeks				
Caring for child whose school is closed	2/3 x 2 weeks + 2/3 for 10 weeks (\$200 daily max)				
Self-employed person	Credit for amounts above				
Maximum compensation	\$52,000 or \$132,680	\$10,000	\$100,000	No limit	N/A
Includes group health care benefits	Yes	Yes	Yes	No	N/A
Includes federal payroll taxes	Yes	No	No	Yes	N/A
Includes state payroll taxes	No	No	Yes	No	N/A
Includes employer retirement plan contributions	No	No	Yes	No	N/A
Can they also get an SBA Payroll Protection Loan discharged?	Not using same wages	No	XXX	Can defer until discharge	PPP discharge reduced by EIDL used for payroll

