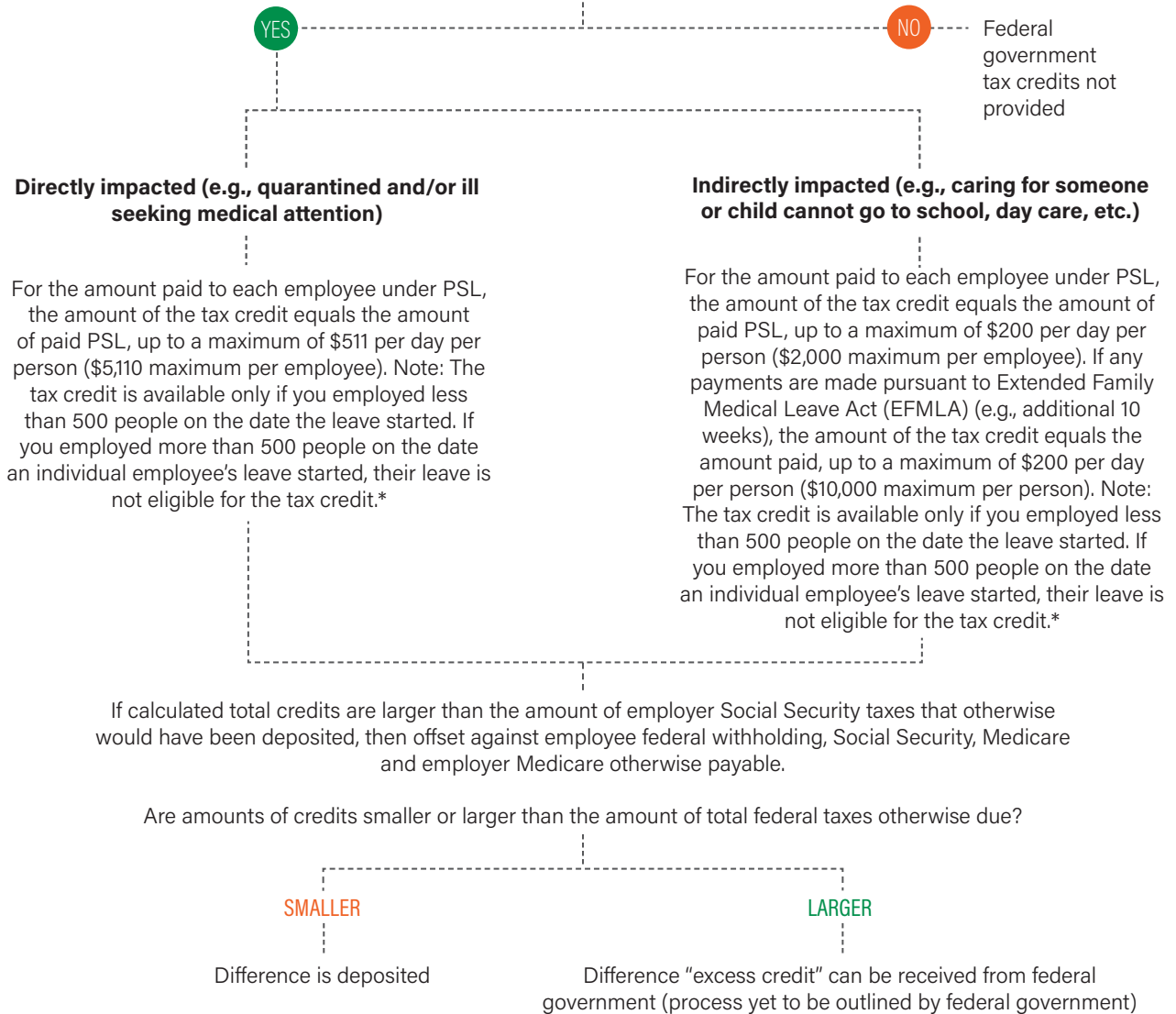


FAMILIES FIRST CORONAVIRUS RESPONSE ACT (FFCRA) CREDITS

Did you pay paid sick leave (PSL) or extended family medical leave to employees covered by the COVID-19 statute?



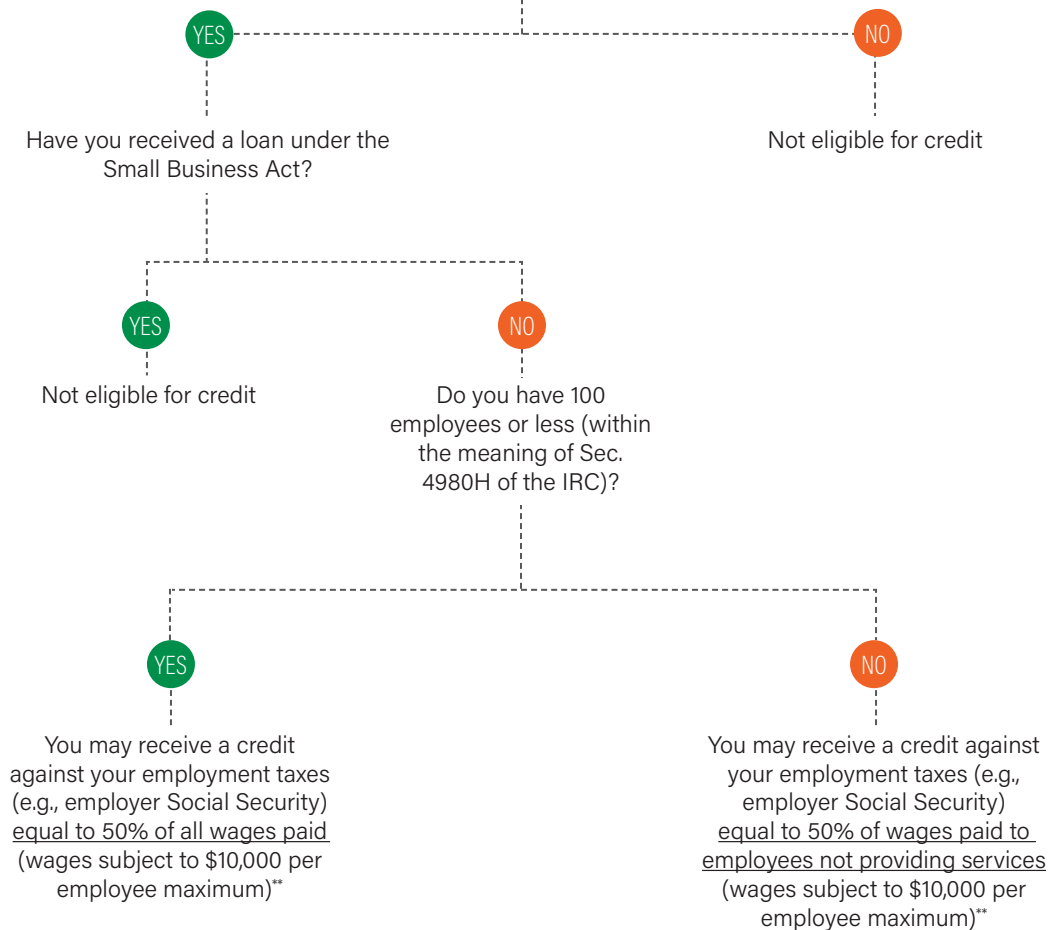
*Calculation of the 500 employees is based on each individual-employing entity, unless otherwise treated as a joint or integrated employer under the FMLA (client should seek/consult legal counsel).

The above information excludes the impact of any employer-paid health insurance costs that also result in a credit, as the IRS has not yet commented on how this will be executed. In addition, employers will receive a credit on the employer-side Medicare taxes paid on the PSL/EFMLA payments to affected employees.

The information provided herein does not constitute the provision of legal advice, tax advice, accounting services or professional consulting of any kind. The information provided herein should not be used as a substitute for consultation with professional legal, tax, accounting or other professional advisers. Before making any decision or taking any action, you should consult a professional adviser who has been provided with all pertinent facts relevant to your particular situation and for your particular state(s) of operation.

CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT CREDITS

During the calendar quarter: (1) Due to COVID-19, was your business either fully or partially suspended due to a governmental order or (2) experienced a significant decline in gross receipts (i.e., revenue)? *

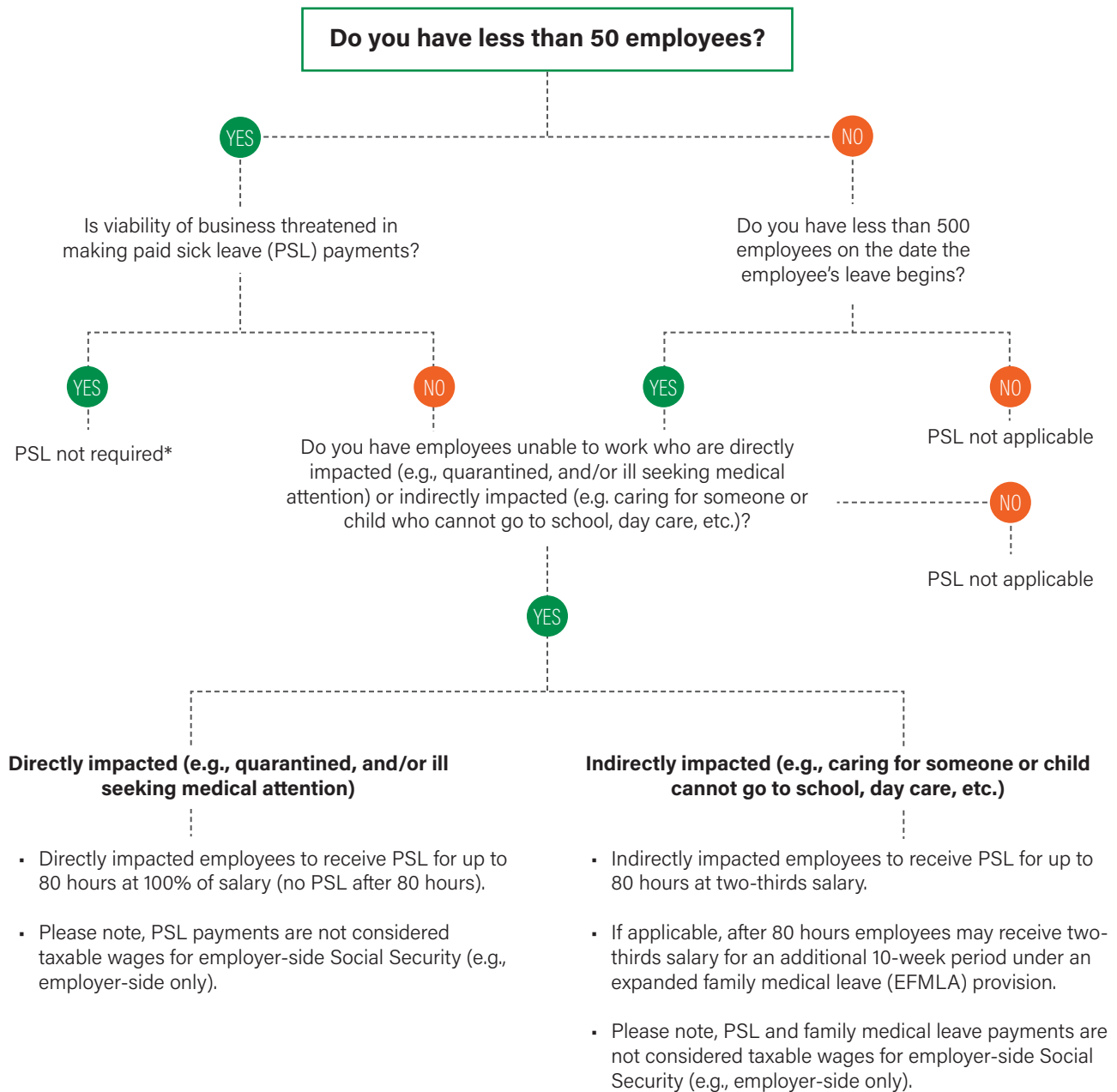


*Significant decline defined as a year over year (comparing calendar quarters) reduction in gross receipts of at least 50%. Eligibility based on a reduction in gross receipts will continue during the effective period of the credit until such quarter as gross receipts exceed 80% year over year.

**The same \$10,000 in wages cannot be considered for both this tax credit and the Payroll Credit for Required Family Leave (Section 7003) or the Payroll Credit for Required Sick Leave (Section 7001) of the Families First Coronavirus Response Act. This credit is applied as if all employees on a consolidated return basis were one employer.

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FAMILIES FIRST CORONAVIRUS RESPONSE ACT (FFCRA) EARNINGS

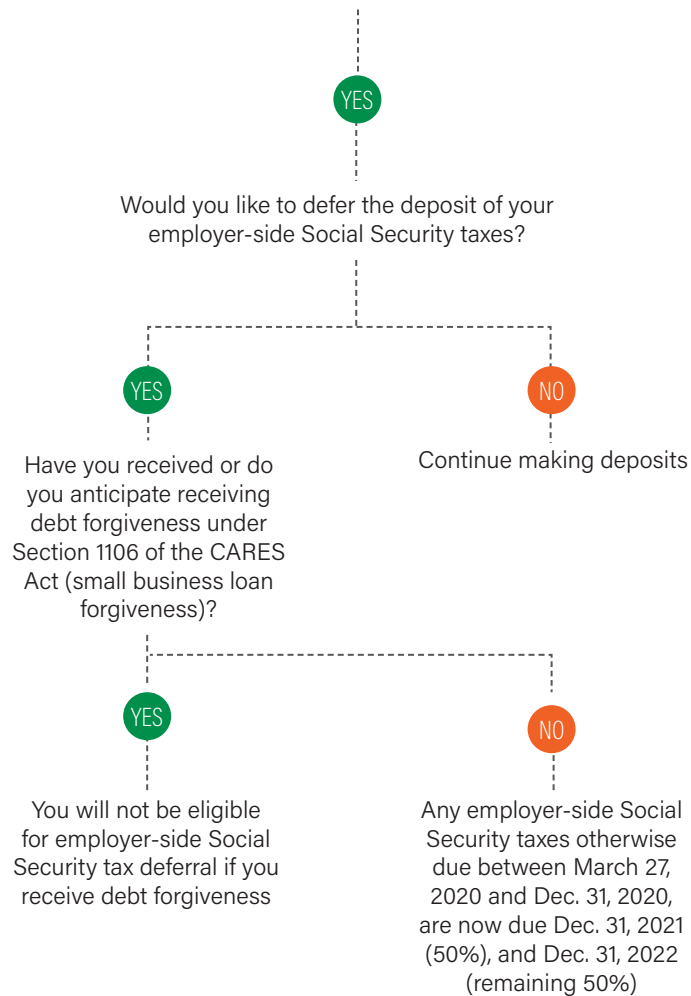


*Note: The 50-employee rule is a part of the specifically listed regulatory authorities and not the FFCRA (5111(2) and 3102(b)).

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CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT EMPLOYER-SIDE SOCIAL SECURITY DEFERRAL

**Are you liable for employer-side Social Security taxes
between March 27, 2020, and Dec. 31, 2020?**



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