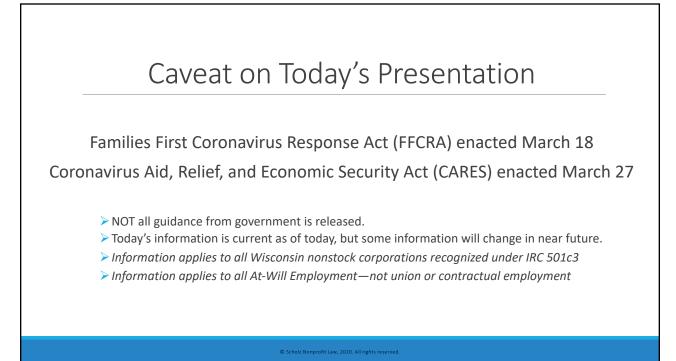
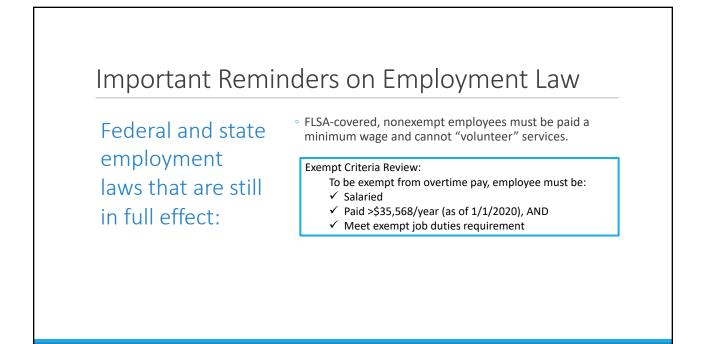
Nonprofits during COVID-19

Prepared by Sarah Kissel, Attorney Scholz Nonprofit Law

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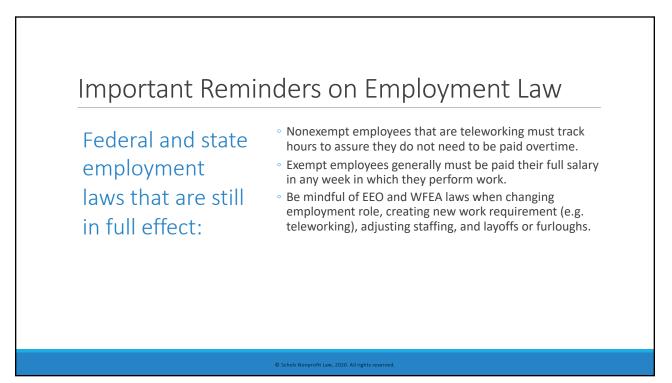
OPTIONS FOR EMPLOYERS

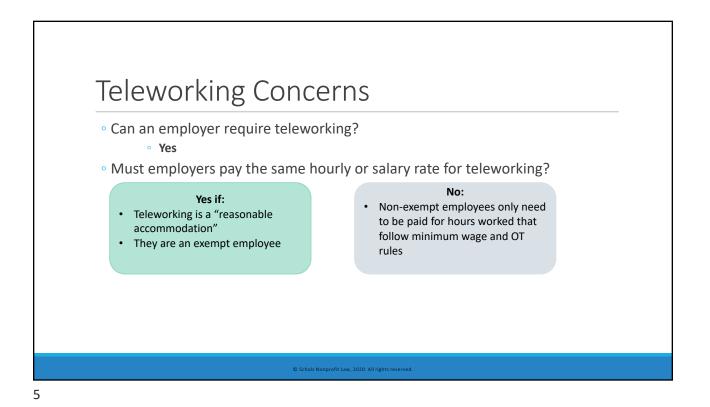


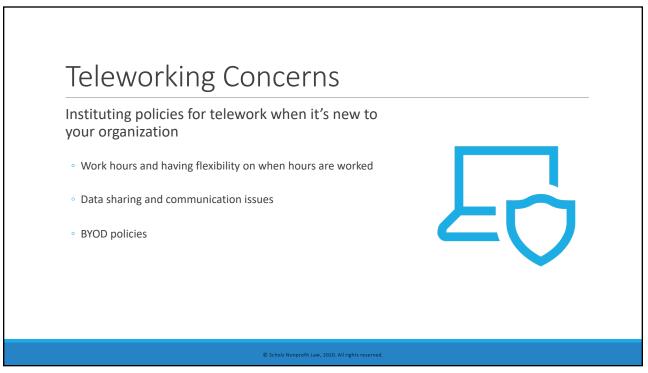


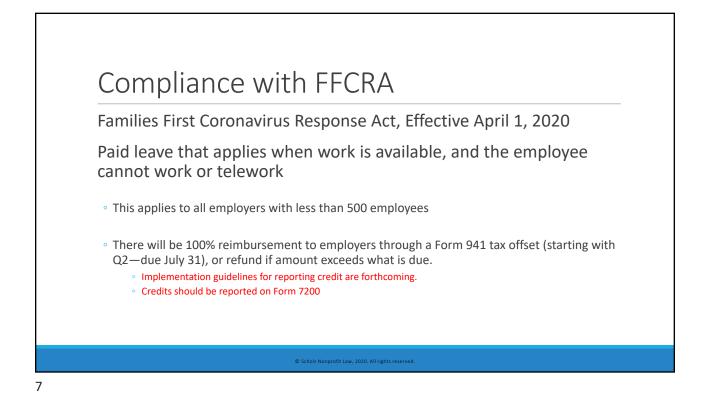
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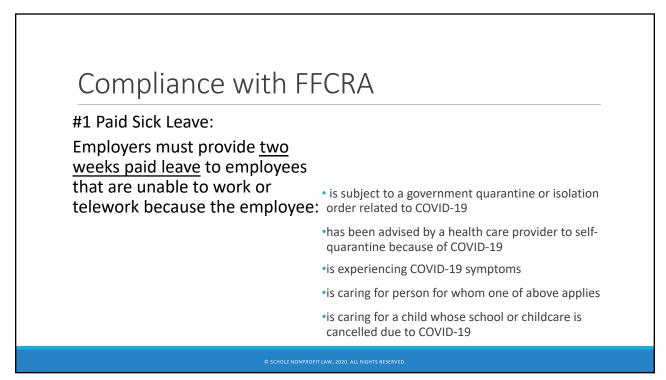












Compliance with FFCRA

#2 Emergency Family and Medical Leave Expansion:

Employers must provide up to <u>12</u> weeks paid leave because the employee:

Is unable to work due to bona fide need to leave to care for a child whose school or childcare provider is closed.

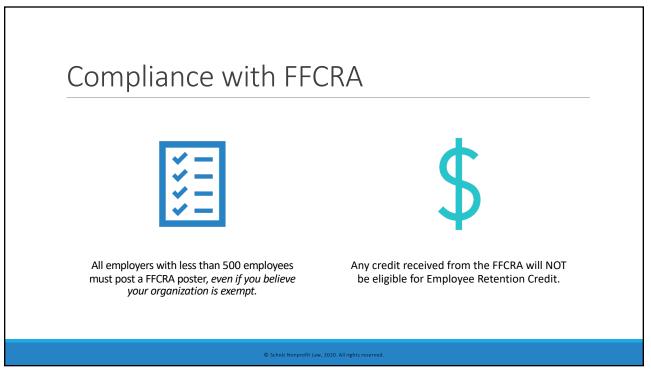
First 2 weeks are Unpaid Leave.

Limited Exemptions for EFMLA

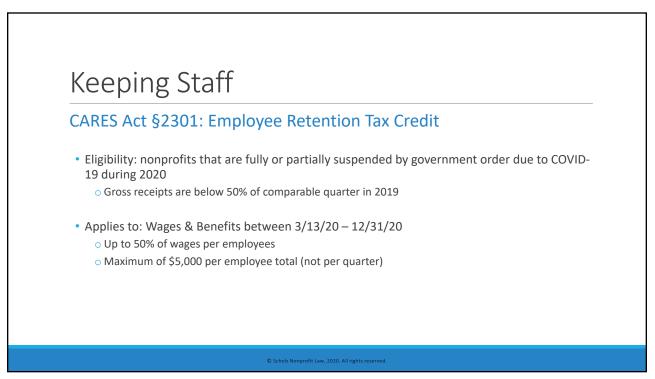
- If the employer has less than 50 employees, AND
- If the imposition of these requirements would jeopardize the viability of the business as a going concern as defined by FFCRA

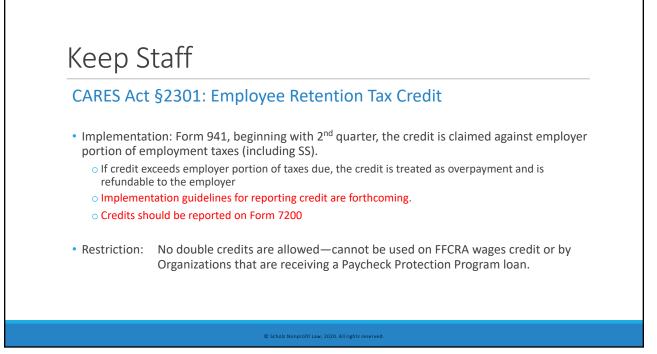
If the organization believes itself to be exempt, an authorized officer should document this and wait for further instructions.

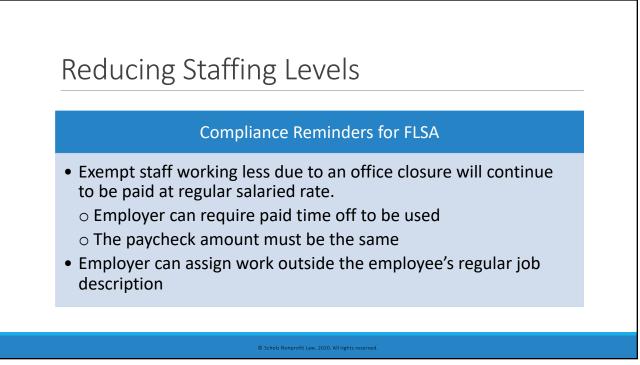
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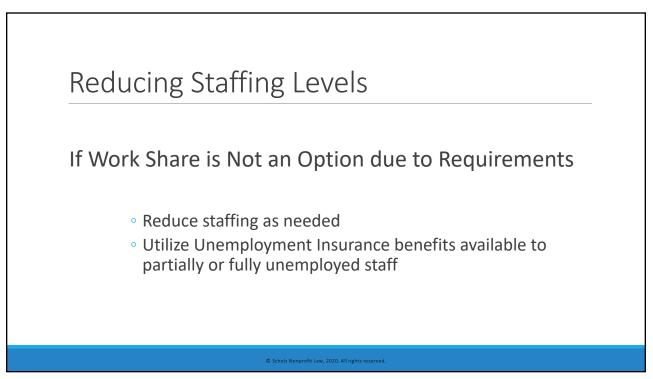


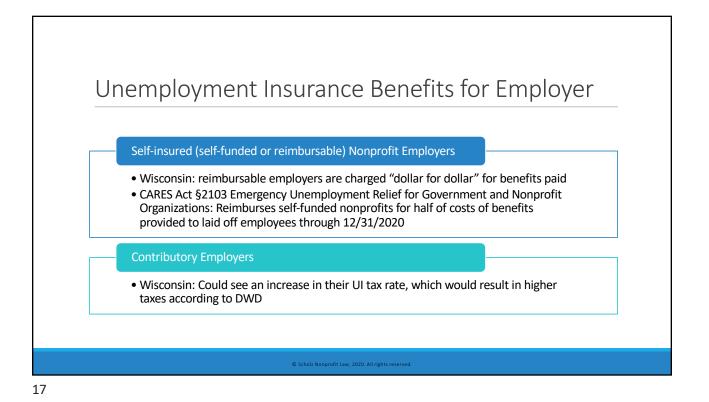
Reducing Staffing Levels: Work-Share Program

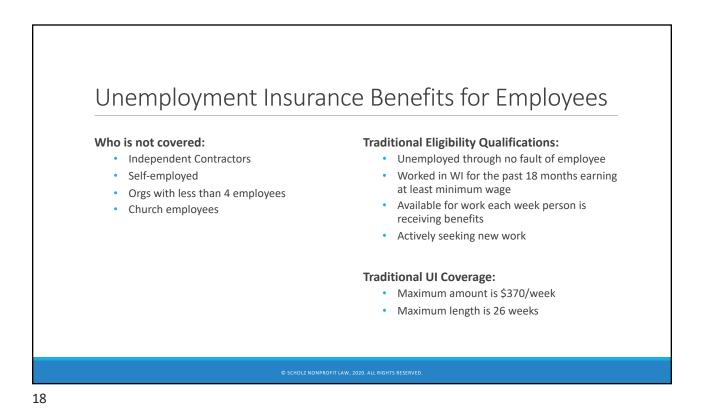
How it works:	Employee hours are reduced in lieu of laying off workers; employees with reduced hours receive a pro-rated UI benefit.
	 Usually paid for through employer's UI account
	 CARES Act §2108 Temporary Financing of Short-Time Compensation Payments in States with Programs in Law
	 Pays for up to 100% of costs through 12/31/2020.
	Wisconsin's Work-Share plan requirements:
	 Must include greater of 20 employees or 10% of employees in a work unit Working hours must be evenly reduced among employees

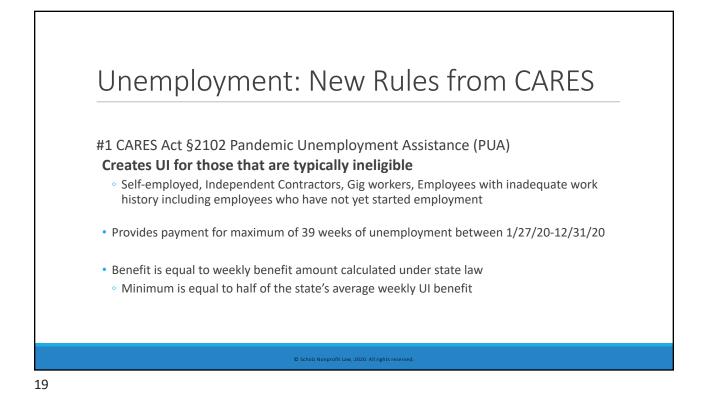
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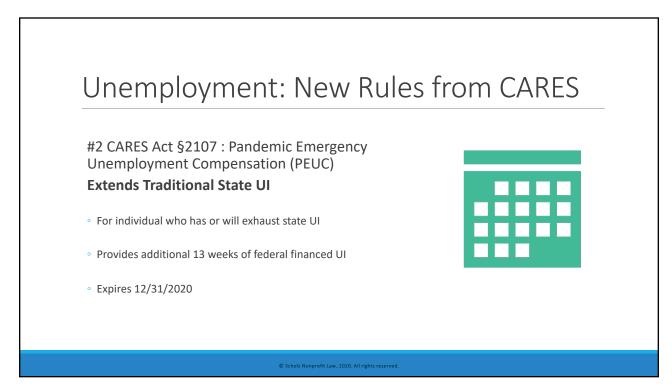
• Reduction of hours must be between 10% and 50% of normal hours per week

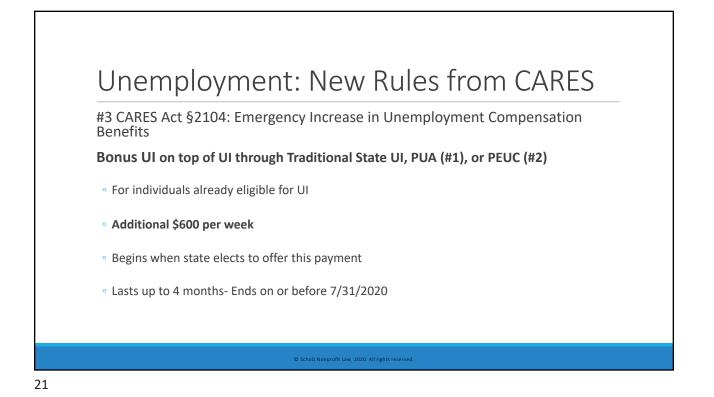


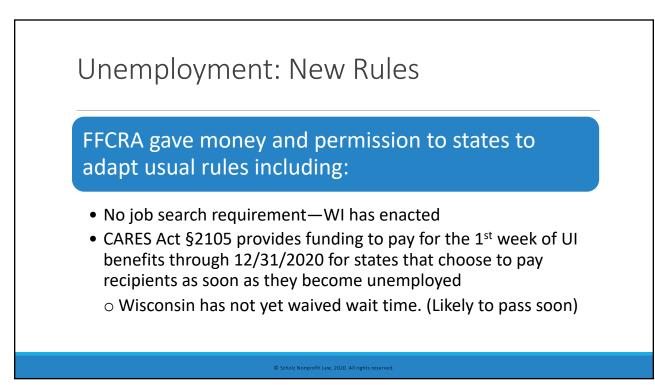


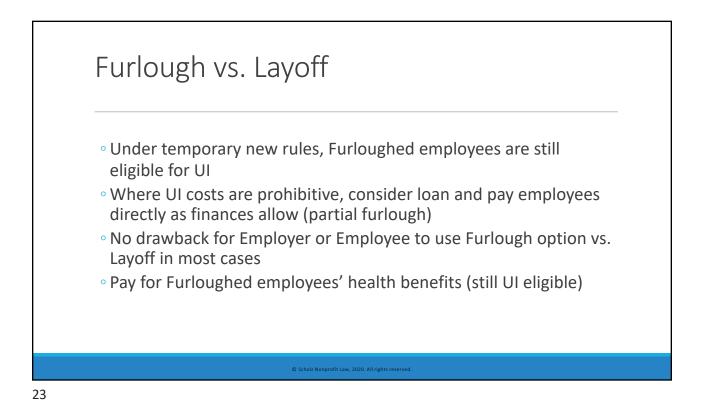


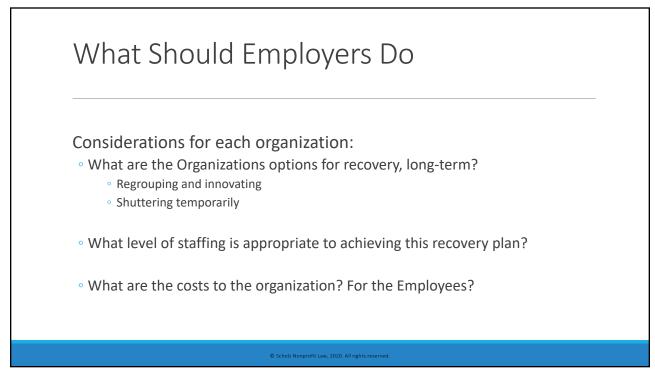












Resources

For more information on FMLA compliance during COVID-19:

https://www.dol.gov/agencies/whd/flsa/pandemic

For more information on FFCRA:

https://www.dol.gov/agencies/whd/pandemic

https://www.dol.gov/agencies/whd/ffcra

FFCRA notice poster (to be posted or emailed to every employee):

https://www.dol.gov/sites/dolgov/files/WHD/posters/FFCRA Poster WH1422 Non-Federal.pdf

For more information on Employee Retention Tax Credit:

https://www.irs.gov/newsroom/covid-19-related-tax-credits-for-required-paid-leave-provided-bysmall-and-midsize-businesses-faqs

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Resources

For more information on Wisconsin's Work-Share Program:

https://dwd.wisconsin.gov/uitax/workshare.htm

For more information on Wisconsin's Traditional Unemployment Insurance:

https://dwd.wisconsin.gov/uitax/

https://dwd.wisconsin.gov/uiben/calculators.htm

For more information on the CARES Act Unemployment Insurance:

https://www.finance.senate.gov/imo/media/doc/CARES%20Act%20Section-by-Section%20(Tax,%20Unemployment%20Insurance).pdf

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https://www.dol.gov/coronavirus/unemployment-insurance

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