



**Employer Section:**

**Step 1: Determine Employee's Eligible Hours**

Average hours worked in a 2 week period: \_\_\_\_\_

OR

If employee's hours vary, the average number of hours each day that the employee was scheduled to work over the period of employment, up to the last six months: \_\_\_\_\_

**Step 2: Calculate Rate of Pay**

For an employee who is unable to work for reasons due to a COVID-19 circumstance described in (1), (2) or (3) above:

Employee's Regular Rate of Pay\*: \_\_\_\_\_ (Total compensation in the workweek ÷ Total hours worked in the workweek = Regular Rate for the workweek)

*\*Rate of pay is the average of the employee's regular rate over a period of up to six months prior to the date on which they take leave.*

Total Paid to Employee under this leave\*: \_\_\_\_\_

*\*Maximum of \$511 per day and \$5,110 in total over two-week period.*

For an employee who is unable to work due to a COVID-19 circumstance described in (4), (5) or (6) above:

2/3 of Employee's Regular Rate of Pay: \_\_\_\_\_

Total Paid to Employee under this leave\*: \_\_\_\_\_

*\*Maximum of \$200 per day and \$2,000 in the aggregate.*

**Step 3: Retain the Following Items for Documentation Purposes**

1. Documentation to show how you determined the amount of qualified health plan expenses that the employer allocated to wages.
2. Copies of any completed Forms 7200, Advance of Employer Credits Due To COVID-19, that you submitted to the IRS.
3. Copies of the completed Forms 941, Employer's Quarterly Federal Tax Return, that you submitted to the IRS (or, for employers that use third party payers to meet their employment tax obligations, records of information provided to the third party payer regarding the employer's entitlement to the credit claimed on Form 941).