

A GUIDE FOR VIRGINIA CHILD CARE PROVIDERS TO NAVIGATE THE COVID-19 CRISIS¹

Referencing information available as of April 20, 2020

Now more than ever, it is clear that the impact of child care is felt far outside the classroom, affecting families, communities, the economy, and the future of the country. Because child care is such an integral thread in the fabric of our modern society, child care providers across Virginia are weighing extremely difficult choices as they consider how they can best support everyone connected to their program. Providers are being asked, if it is feasible, to remain open and to prioritize services for essential workers while observing new restrictions that limit the number of individuals in a classroom to reduce the risk of spreading the COVID-19 virus. As providers decide whether to stay open or to close in response to the virus outbreak, they are likely thinking about the health of children, families, staff, and the community; the livelihood of teachers and parents; their own business sustainability; and the child care needs of parents whose job it is to protect and provide essential services including health care for others.

The truth is that there is no right or wrong answer. Each provider's choice to be open or to close will be different based on the unique circumstances and needs of staff, families, and the community. This document serves as a map, informing you of available resources in this changing landscape and guiding you in your personal decision-making process. ***The authors and organizations represented here² provide this information with best intentions of accuracy and timeliness but acknowledge that information and circumstances are evolving daily during this time of great uncertainty with no precedent. Accordingly, it is important to make sure you are accessing the most recent version of this document at www.earlyeducationbusiness.com. In addition, we strongly recommend that you seek advice from legal and financial advisors as you make decisions and take action.***

The document is divided into three sections:

1. A **knowledge guide** including the most current information on how to:
 - a. Maintain the financial stability of your program
 - b. Support your staff
 - c. Protect the health of your children, families, and staff
 - d. Support the well-being of your families and community
2. A **risk/benefit assessment** to help guide your decision of whether to remain open (or re-open) to offer child care to families, prioritizing services to children of essential personnel.
3. A **flow chart** to lead you to the resources most relevant for you and your program. The flow chart will take you through three steps that will help you:
 - a. Inventory short-term revenue and expenses given current conditions
 - b. Calculate short-term cash flow to meet your needs
 - c. Seek additional funding as necessary

¹Information in this guide is based on our understanding of the most recent information and guidance available from federal and state agencies as of April 20, 2020. The document will be updated as new information becomes available, so it will be important that you check www.earlyeducationbusiness.com for the most recent version of the document.

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KNOWLEDGE GUIDE: WHAT YOU NEED TO KNOW

Maintaining financial stability

Virginia Department of Social Services child care subsidy payments

- School-age children currently designated for part-day care will be eligible for full-day care
- Number of paid absence days for providers that are open increased from 36 to 76 for licensed and unlicensed providers, including those that are temporarily closed
- Families in the Child Care Subsidy Program will not have to make copayments from April 1 – June 30.
- Eligibility automatically extended for six months for families due for redetermination in the near term
- Requirement for a face-to-face interview for initial eligibility is temporarily suspended
- Streamlined procedures for receipt of manual attendance

For more information, access the Joint Guidance for Emergency Child Care during Statewide School Closure found here: <https://www.dss.virginia.gov/cc/covid-19.html>;

State Child Care and Development Fund (CCDF) stimulus funds (CARES Act)

- **New federal funding has been made available through the recently passed stimulus legislation to support programs.**
- This includes an additional \$70 million in funding to Virginia for FY2020. This funding is explicitly intended to support parents of young children whose participation in the workforce is of critical importance during this pandemic.
- Virginia plans to use at least half of this new funding to support child care programs that are open during the pandemic. This is not limited to programs that are currently participating in the Child Care Subsidy Program.
- Licensed child day centers, religious-exempt child day centers, family day homes, voluntarily-registered family day homes as well as Subsidy providers are eligible. Child care providers that are open and serving essential personnel will be eligible for a new grant program that will provide direct cash assistance each month (April – June) based on program size.
- Families in the Child Care Subsidy Program will not have to make co-payments from April 1 - June 30. Co-payment amounts will be automatically included in provider payments for this period.
- Child Care Subsidy providers that are temporarily closed may request absence payments for additional days for participating children. This parallels a provision already in place for open Subsidy providers.
- Funding will supplement costs of back-up, emergency child care in public schools as needed.

For more information including funding application visit <https://www.dss.virginia.gov/cc/covid-19.html>

Child and Adult Care Food Program (CACFP) reimbursement

- New waivers increase CACFP flexibility, allowing child care programs to receive reimbursements for meals that do not meet the meal pattern requirements
- Providers can continue receiving CACFP reimbursement for distributing meals to parents or guardians to take home to their children (regardless of whether provider is open or closed for the care of children)

For more information from the Virginia Child/Adult Application and Meal Payment System (CHAAMPS): <https://apps.vdh.virginia.gov/CHAAMPS/Splash.aspx>

For more information on federal CACFP guidance: <https://www.cacfp.org/resources/coronavirus/>

Small Business Administration Paycheck Protection Program (PPP) (Please Note: As of April 17, funding is no longer available; awaiting further action from Congress.)

- Cash-flow assistance to employers who maintain their payroll.
- Maximum loan of 2.5 times the borrower's average monthly payroll costs³ (loan of up to \$10 million)
- Qualifying expenses include wages, paid sick or family leave,⁴ health insurance/retirement benefits, mortgage interest,⁵ rent, or utilities.
- If payroll is maintained, the funding received is eligible for forgiveness (does not need to be repaid) for up to 8 weeks of qualifying expenses. At least 75 percent of the forgiven amount must have been used for payroll. The intention is for this funding to be forgiven if these conditions are met.
- For any part of the loan that is not forgiven, it is automatically converted to a two-year loan with payments deferred for six months at an interest rate of 1 percent.
- For businesses that have already laid off staff, there's a window to rehire them (by June 30th) and not be penalized (still receive forgiveness if funds are spent for eligible purposes).
- Applicable if business was harmed by COVID-19 between February 15 and June 30, 2020 (can be applied retroactively).
- Currently, applications are being accepted for small businesses, nonprofit organizations, and sole proprietors. Applications open up to self-employed individuals (e.g., family child care providers) on April 10
- Applications are being accepted through June 30, 2020. This represents the last day a provider would be able to apply for this program.
- The Treasury is encouraging businesses to apply quickly as there is a limited amount of funding and lenders need time to process loans. Applications will be processed on a first-come, first-served basis.

For more a more detailed summaries see: <https://home.treasury.gov/system/files/136/PPP--Fact-Sheet.pdf>; <https://files.constantcontact.com/e5582ed6201/91a73bde-5e02-4abd-80a2-e9524a3fd48b.pdf> and https://www.sbc.senate.gov/public/_cache/files/9/7/97ac840c-28b7-4e49-b872-d30a995d8dae/F2CF1DD78E6D6C8C8C3BF58C6D1DDB2B.small-business-owner-s-guide-to-the-cares-act-final-.pdf

To apply for a PPP loan: <https://www.sba.gov/funding-programs/loans/coronavirus-relief-options/paycheck-protection-program-ppp>

Small Business Administration Economic Injury Relief Loans (Please Note: As of April 17, funding is no longer available; awaiting further action from Congress.)

- *Economic Injury Disaster Loan (EIDL) Emergency Advance*
 - o Quick infusion of a smaller amount of cash to cover providers right now (an emergency advance of up to \$10,000 within three days of application) while waiting for a loan, which does not need to be repaid if loan is not approved.

To apply for an EIDL Emergency Advance: <https://www.sba.gov/funding-programs/loans/coronavirus-relief-options/economic-injury-disaster-loan-emergency-advance>

- *Economic Injury Disaster Loan*
 - o Working capital loans of up to \$2 million to provide economic support due to temporary loss of revenue. Loans have an interest rate of 3.7 percent and payments can be deferred for a year.
- EIDL recipients may apply for and take out a PPP loan as long as there is no duplication in the uses of funds (e.g., if you use your PPP to cover payroll for the 8-week covered period, you cannot use the EIDL for payroll for those same costs in that period, although you could use it for payroll not during that period or for different workers.)

For more information: https://www.sbc.senate.gov/public/_cache/files/9/7/97ac840c-28b7-4e49-b872-d30a995d8dae/F2CF1D-D78E6D6C8C8C3BF58C6D1DDB2B.small-business-owner-s-guide-to-the-cares-act-final-.pdf

³Included payroll costs are the sum of employee salary/wages; vacation, parental, family, medical, or sick leave; allowance for dismissal or separation; payment required for the provisions of group health care benefits, including insurance premiums; payment of any retirement benefit; and payment of state or local tax assessed on the compensation of the employee. Excluded payroll costs are compensation of an individual employee in excess of an annual salary of \$100,000; payroll and income taxes or compensation of an employee whose principal place of residence is outside of the United States.

⁴Paid sick or family leave is an allowable use under the SBA loan program but cannot be claimed for forgiveness if the employer is also receiving tax credits for paying sick and family leave under the Families First Act.

⁵An allowable use of this funding is your mortgage interest and not the mortgage principle.

Philanthropic and/or Local Government Relief Funds

- Virginia local governments and philanthropic organizations are also providing financial support and providers are encouraged to look to these local sources of support as well.

Supporting staff

Families First Coronavirus Response Act: Employer Paid Leave

- Covered employers* are required to provide two weeks (up to 80 hours) of paid sick leave at the employee's regular rate of pay if the employee is unable to work because of quarantine and/or experiencing COVID-19 symptoms. Pay is capped at \$511 per day.
- Covered employers are required to provide two weeks (up to 80 hours) of paid sick leave at 2/3 of employee's regular rate of pay if the employee is unable to work because of the need to care for an individual subject to quarantine or a child whose school/child care provider is closed. Pay is capped at \$200 per day.
- Employees are only eligible for 80 hours of paid sick leave total, regardless of the reason.
- Covered employers must provide employees (employed for at least 30 days) up to an additional 10 weeks of paid expanded family and medical leave at 2/3 of the employee's regular rate of pay where an employee is unable to work due to a need for leave to care for a child whose school or child care provider is closed or unavailable for reasons related to COVID-19.
- Employers are eligible for a tax credit for 100 percent reimbursement of the paid leave.

*Covered employers are business with less than 500 employees. Small businesses with fewer than 50 employees may qualify for an exemption from the requirement to provide leave due to school closing or child care unavailability if the requirements would jeopardize the viability of the business. The employer must document the facts and circumstances that meet the exemption criteria (e.g., expenses exceed revenue) to justify not providing paid leave. There is no application process for the exemption—providers retain records and evidence for the exemption in their own files.

For more information: <https://www.dol.gov/agencies/whd/ffcra>

Unemployment Benefits and Pandemic Unemployment Assistance

- Relief package will allow individuals to receive larger unemployment checks for a longer period of time.
- Individuals who qualify will receive a weekly benefit payment dependent on past earnings (maximum payment of \$378/week) for up to 39 weeks (13 weeks longer than typical unemployment insurance) and an additional \$600 per week on top of what they would normally receive until July 31.
- Employees whose hours have been reduced are eligible for a pro-rated benefits payment (and the additional \$600).
- Access to unemployment benefits is expanded for individuals who are not traditionally eligible (e.g., self-employed individuals such as family child care providers; faith-based providers, part-time workers).
- If employees have been furloughed (i.e., technically still employed but cannot go to work and are not getting paid), they should put "Lack of work" as their reason for claiming unemployment insurance.
- In Virginia, the one-week waiting period and requirement to conduct a weekly job search are both suspended for those receiving unemployment benefits.

For more information and to apply for unemployment benefits: <http://www.vec.virginia.gov>

Student Loan Forgiveness

- Payments due on federal student loans are **suspended** and **interest is waived** until Sept. 30, which may be applicable to many early childhood educators earning their degrees and credentials.
- Borrowers do not need to do anything if their payments are made through auto-debit; their loan payments will be automatically suspended through September.

Protecting health

Children and COVID-19

- Children who contract COVID-19 tend to show more mild symptoms and are less likely to end up in severe or critical condition than adults. One study found that of children that had the illness, 90 percent had illness that was asymptomatic, mild, or moderate (as opposed to severe or critical). Even if the children were sick with fever and cough, 90 percent did not have trouble breathing, need oxygen, or need to be in the intensive care unit.
- Although children with COVID-19 may have mild symptoms (or show no symptoms at all), they can still spread the virus to others.
- Of children who do contract the illness, children birth to 5 are at greater risk of becoming severely ill than are school-age children (infants are at highest risk; though risk is still relatively low for all these groups).
- Children with pre-existing medical conditions such as moderate to severe asthma, heart disease, and lung conditions are at greater risk.

For more information: <https://www.health.harvard.edu/blog/what-one-study-from-china-tells-us-about-covid-19-and-children-2020032319279>

Vulnerable populations

- Older adults (over age 65)
- People with underlying medical conditions (e.g., moderate to severe asthma, serious heart conditions, severe obesity, diabetes, chronic kidney disease, liver disease)
- Conditions that can cause a person to be immunocompromised (e.g., cancer treatment, smoking, bone marrow or organ transplantation, immune deficiencies, poorly controlled HIV or AIDS, and prolonged use of corticosteroids and other immune weakening medications)

For more information: <https://www.cdc.gov/coronavirus/2019-ncov/need-extra-precautions/people-at-higher-risk.html>

Changes in program operations Please note licensing leniencies here: <https://www.dss.virginia.gov/cc/covid-19-docs/Provider-Memo-%20Licensing-Leniency-Items.pdf>

- No more than 10 individuals (children and staff) in a room
- Encourage your families to stay at home if at all possible
- Social distancing—use smaller groups and encourage independent play to the extent possible; use signage to remind parents and staff to maintain 6 feet of distance
- Use appropriate handwashing protocol (using soap and water for at least 20 seconds)
- Serve meals in the classroom
- Allow more fresh air to enter the building and get outside as much as possible
- Clean and disinfect object and surfaces frequently touched
- Conduct regular health and temperature checks/monitor for symptoms of staff and children
- Staff or children with fever (100.4 F or higher), cough, or shortness of breath must be excluded from child care facilities and isolated from others. Children with household members who are known to have COVID-19 should be excluded from the child care facility.
- If a child or employee tests positive for COVID-19, contact the local health jurisdiction to identify the close contacts who will need to quarantine. It is likely that all members of the infected child's or adult's group would be considered close contacts.
- Facilities with a confirmed case of COVID-19 may need to close based on the local health department's recommendations. Closure and duration will depend on staffing levels, outbreak levels in the community, and the number of people affected.

For more information <https://www.dss.virginia.gov/cc/covid-19-docs/Child%20Care%20COVID-19%20FAQ.pdf> and <http://www.vdh.virginia.gov/coronavirus/schools-workplaces-community-locations/crosswalk-table>

CDC updated supplemental guidance for programs that remain open: <https://www.cdc.gov/coronavirus/2019-ncov/community/schools-childcare/guidance-for-childcare.html>

Supporting family and community well-being

Essential Personnel⁶

“Essential personnel” are considered those who help maintain the health, safety, and welfare of the Commonwealth’s residents. Here are examples of essential personnel:

- **Providers of healthcare** (e.g., workers at clinics, hospitals, Federally Qualified Health Centers, nursing homes, long-term care and post-acute care facilities, respite houses, and emergency medical services)
- **Essential government employees** (e.g., public health employees and employees who oversee or support other functions included in this list)
- **Criminal justice personnel** (e.g., those in law enforcement, courts, and correctional services)
- **Police, firefighters, and military**
- Employees who **operate shelters or other essential services** for adults, children and families
- Employees who **ensure continuity of basic services** (e.g., electricity/gas, water, internet, plumbing, sanitation, and garbage removal)
- Employees who ensure **essential transportation** (e.g., public transportation, trucking, and health care-related transportation)
- Employees who ensure **essential food, pharmaceutical, and supplies access** (e.g., grocery, food bank, feeding programs, drug store, hardware store)
- **Staff and providers of child care and education services** (including custodial and kitchen staff and other support staff) for children of other essential personnel.

⁶These examples are not exhaustive. The definition of essential personnel may evolve to respond to the crisis.

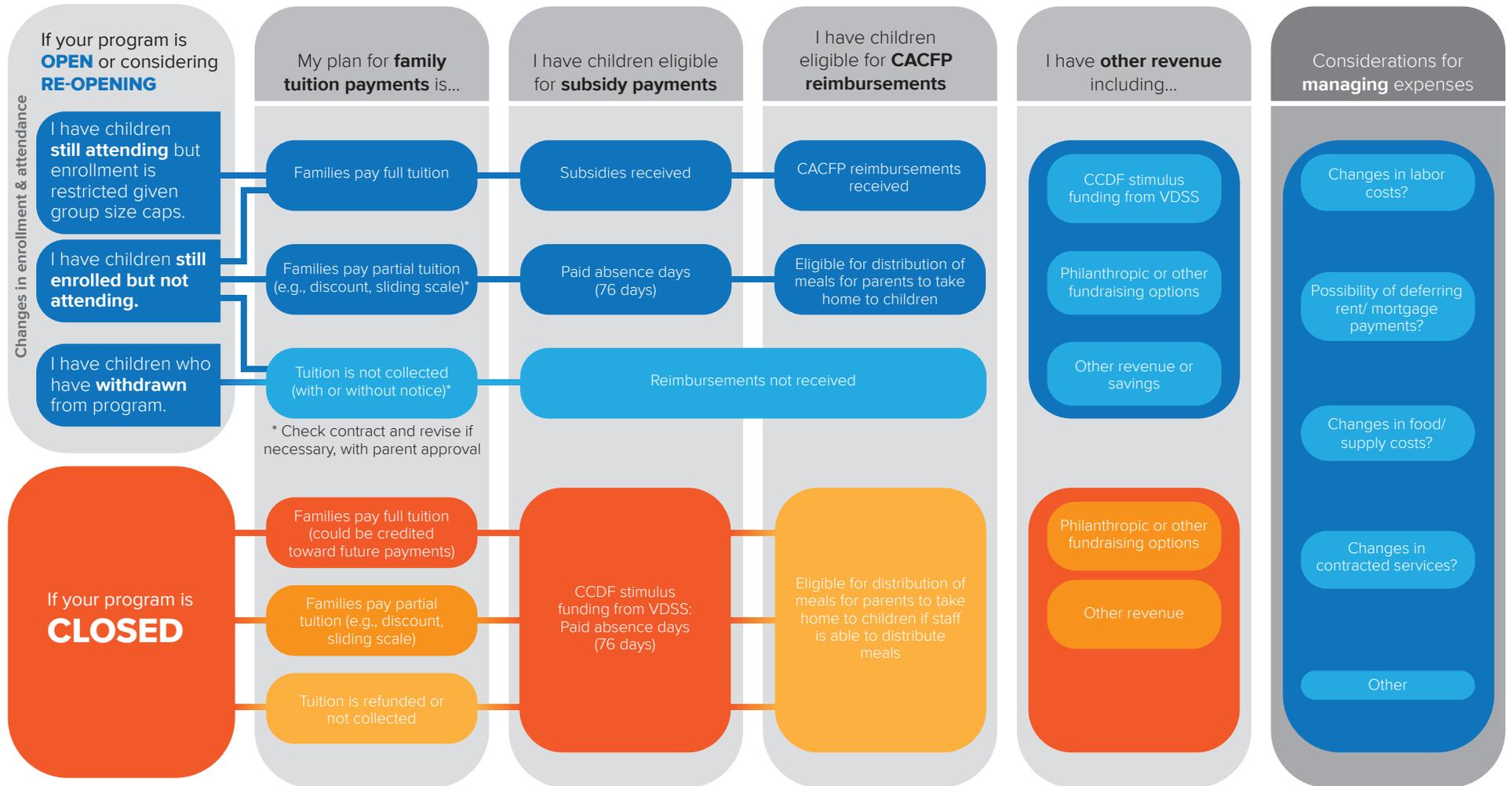
Risk/Benefit Assessment: Assessing the Benefits and Risks of Staying Open (or Reopening)

To weigh the relative risks and benefits of staying open, first examine the benefits for each group—families and children, your staff and program, and your community. For each group, check the box in either the first or second column that best describes your situation. Then do the same for the risks. How many checkmarks do you have in the “Strong Benefit” (green) box versus the “Strong Risk” (red) box? Is this consistent with your values? Are there certain benefits or risks that you would weight differently? Remember that there is no perfect choice and that you are doing the best you can in an extremely difficult situation. **Again, we strongly recommend that you seek advice from legal and financial advisors as you make decisions and take action.**

BENEFITS TO	Limited Benefit	Strong Benefit
<p data-bbox="136 500 550 597">Our families & children</p> <p data-bbox="136 636 550 734">Our staff & program</p> <p data-bbox="136 773 550 870">Our community</p>	<p data-bbox="619 490 1228 571"><input type="checkbox"/> Although it's challenging for families, many are keeping their child home already and are able to make it work without child care.</p> <p data-bbox="619 604 1228 701"><input type="checkbox"/> Our financial situation is stable enough to support temporary closure (e.g., families are donating tuition, Small Business Administration loans/grants or other funding can sustain us).</p> <p data-bbox="619 734 1228 831"><input type="checkbox"/> Only a few, if any, of our parents are classified as essential personnel. There would not likely be a significant benefit to community health and well-being if we were open.</p>	<p data-bbox="1297 490 1906 571"><input type="checkbox"/> If we were not open, many of our families would not be able to work and would experience significant financial hardship without child care.</p> <p data-bbox="1297 604 1906 685"><input type="checkbox"/> Staying open will prevent significant financial losses that would lead to staff furloughs and/or permanent closure.</p> <p data-bbox="1297 717 1906 863"><input type="checkbox"/> Some of our parents perform essential jobs that are critical to the health and well-being of those in our community. We know that other essential personnel may need child care and we want to be a part of a community solution to ensure that those who need to work can.</p>
RISKS TO	Strong Risk	Limited Risk
<p data-bbox="136 1042 550 1140">Our families & children</p> <p data-bbox="136 1179 550 1276">Our staff & program</p> <p data-bbox="136 1315 550 1412">Our community</p>	<p data-bbox="619 1032 1228 1114"><input type="checkbox"/> We have many children currently attending that have moderate or severe asthma or other pre-existing health conditions.</p> <p data-bbox="619 1146 1228 1243"><input type="checkbox"/> Many of our staff are high-risk and would likely get sick with serious consequences. We could not operate without them and/or they would suffer financial hardship if they had to take a leave of absence.</p> <p data-bbox="619 1276 1228 1373"><input type="checkbox"/> It is likely we will significantly contribute to community spread through children/families/staff and those outside the program with whom they are in contact.</p>	<p data-bbox="1297 1032 1906 1114"><input type="checkbox"/> We have no at-risk children currently attending the program or feel confident in our precautions for any at-risk children.</p> <p data-bbox="1297 1146 1906 1227"><input type="checkbox"/> We have no high-risk staff or feel confident that we can take appropriate precautions, including supporting them in taking time off.</p> <p data-bbox="1297 1260 1906 1341"><input type="checkbox"/> We are able to follow the health and safety guidance and feel confident that we can minimize the risk of disease spread through our staff and families.</p>

EXPLORING FINANCIAL OPTIONS UNDER CURRENT CONDITIONS

STEP 1: Inventory short-term revenue and expenses given current conditions



STEP 2: Calculate short-term cashflow to determine your needs

Use **EEBC** short-term cash-flow analysis tool

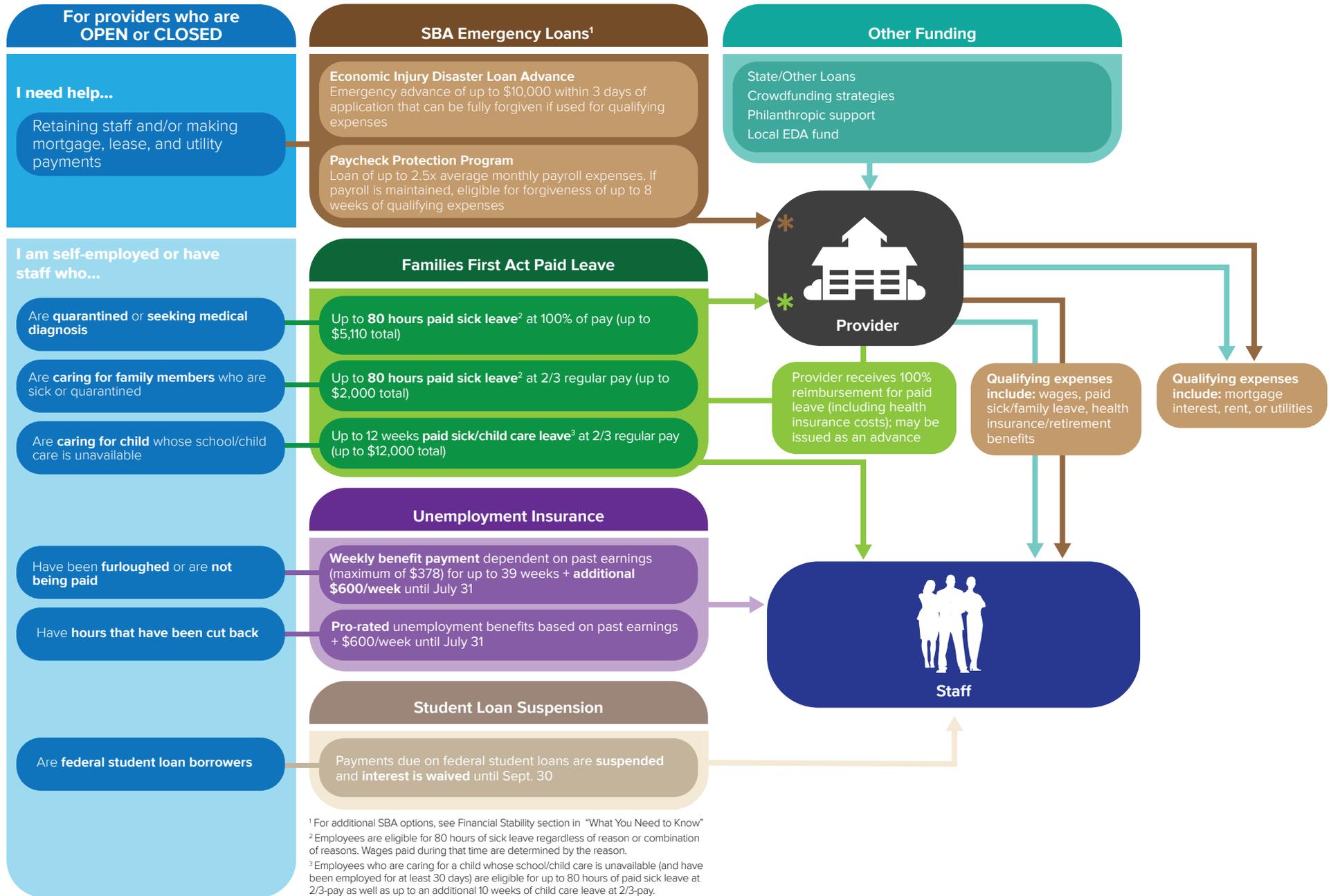
EEBC Cashflow

Office Update: To keep up-to-date with security updates, fixes, and improvements, choose Check for Updates.

	Week 1 4/15	Week 2 4/22	Week 3 4/29	Week 4 5/6	Week 5 5/13	Week 6 5/20	Week 7 5/27	Week 8 6/3	Week 9 6/10	Week 10 6/17	Week 11 6/24	Week 12 7/1	Week 13 7/8	Week 14 7/15	Week 15 7/22	Week 16 7/29	Week 17 8/5	Week 18 8/12	Week 19 8/19	Week 20 8/26	
Short-term Cashflow																					
Beginning Cash	\$ 1,000	\$ (1,809)	\$ (3,618)	\$ (5,427)	\$ (7,235)	\$ (9,044)	\$ (10,853)	\$ (12,662)	\$ (14,471)	\$ (16,280)	\$ (18,089)	\$ (19,897)	\$ (21,706)	\$ (23,515)	\$ (25,324)	\$ (27,133)	\$ (28,942)	\$ (30,751)	\$ (32,559)	\$ (34,368)	
Loan: EIDL Advance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Loan: EIDL																					
Loan: Other																					
Payroll Protection Plan (Calculator)																					
Other Cash																					
Total Cash and Loans	\$ (1,809)	\$ (3,618)	\$ (5,427)	\$ (7,235)	\$ (9,044)	\$ (10,853)	\$ (12,662)	\$ (14,471)	\$ (16,280)	\$ (18,089)	\$ (19,897)	\$ (21,706)	\$ (23,515)	\$ (25,324)	\$ (27,133)	\$ (28,942)	\$ (30,751)	\$ (32,559)	\$ (34,368)	\$ (34,368)	
Cash from Business Activity																					
Tuition																					
Food Program																					
Subsidy																					
Programs																					
Events																					
Other																					
Total Cash	\$ -	\$ (1,809)	\$ (3,618)	\$ (5,427)	\$ (7,235)	\$ (9,044)	\$ (10,853)	\$ (12,662)	\$ (14,471)	\$ (16,280)	\$ (18,089)	\$ (19,897)	\$ (21,706)	\$ (23,515)	\$ (25,324)	\$ (27,133)	\$ (28,942)	\$ (30,751)	\$ (32,559)	\$ (34,368)	
Expenses																					
Payroll																					
Payroll Cost	1680	1680	1680	1680	1680	1680	1680	1680	1680	1680	1680	1680	1680	1680	1680	1680	1680	1680	1680	1680	
Payroll Service Fee																					
Payroll Taxes	7.67%	129	129	129	129	129	129	129	129	129	129	129	129	129	129	129	129	129	129	129	
Employee Bnfts Costs																					
Payroll Other																					
Total Payroll	\$ 1,809	\$ 1,809	\$ 1,809	\$ 1,809	\$ 1,809	\$ 1,809	\$ 1,809	\$ 1,809	\$ 1,809	\$ 1,809	\$ 1,809	\$ 1,809	\$ 1,809	\$ 1,809	\$ 1,809	\$ 1,809	\$ 1,809	\$ 1,809	\$ 1,809	\$ 1,809	
Other Expenses																					
Rent																					
Property Taxes																					
Insurance																					
Utilities																					
Telephone																					
Internet																					
Vehicle Expense																					
Vehicle Lease																					
Equipment Rental																					
Food Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Program/Educational Supplies																					
Background Checks																					
Cleaning Expense																					
Office Supplies/Postage																					
Marketing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Licensing																					
Dues/Subscriptions																					
Accounting/Bookkeeping																					
Legal																					
Travel																					
Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ (1,809)	\$ (3,618)	\$ (5,427)	\$ (7,235)	\$ (9,044)	\$ (10,853)	\$ (12,662)	\$ (14,471)	\$ (16,280)	\$ (18,089)	\$ (19,897)	\$ (21,706)	\$ (23,515)	\$ (25,324)	\$ (27,133)	\$ (28,942)	\$ (30,751)	\$ (32,559)	\$ (34,368)	\$ (36,177)	
Debt: Credit Card																					
Debt: EIDL Advance																					
Debt: EIDL Loan																					
Other Debt																					
Ending Cash	\$ (1,809)	\$ (3,618)	\$ (5,427)	\$ (7,235)	\$ (9,044)	\$ (10,853)	\$ (12,662)	\$ (14,471)	\$ (16,280)	\$ (18,089)	\$ (19,897)	\$ (21,706)	\$ (23,515)	\$ (25,324)	\$ (27,133)	\$ (28,942)	\$ (30,751)	\$ (32,559)	\$ (34,368)	\$ (36,177)	

20 week Cashflow Payroll Calculator

STEP 3: Seek additional funding as necessary



¹ For additional SBA options, see Financial Stability section in "What You Need to Know"
² Employees are eligible for 80 hours of sick leave regardless of reason or combination of reasons. Wages paid during that time are determined by the reason.
³ Employees who are caring for a child whose school/child care is unavailable (and have been employed for at least 30 days) are eligible for up to 80 hours of paid sick leave at 2/3-pay as well as up to an additional 10 weeks of child care leave at 2/3-pay.

**An employer cannot "double dip" by using both sources to pay the same employees.