

## Layoff WSE

Expanded UI Available

PPL Loans Available

Employment Tax Deferral  
for Period of Furlough

Employee Retention Tax  
Credit

Paid Leave Obligations

Employer Mandate  
Obligations

May Adversely Affect Amount  
of PPP Loan Forgiveness

State Laws Likely Implicated  
(such as cash out of wages)

## Furlough WSE

Expanded UI Available

PPL Loans Available

Employment Tax Deferral  
for Period of Furlough

Employee Retention Tax  
Credit for Period of Furlough

Paid Leave Obligations Remain  
For Non-Furloughed Periods

Employer Mandate  
Obligations

May Adversely Affect Amount  
of PPP Loan Forgiveness

State Laws May be Implicated  
(such as cash out of wages)

## Retain WSE

Expanded UI Available

PPL Loans Available

Employment Tax Deferral

Employee Retention Tax  
Credit

Paid Leave Obligations

Employer Mandate  
Obligations

May Adversely Affect Amount  
of PPP Loan Forgiveness

State Laws May be Implicated  
(such as cash out of wages)