**Memorandum**

To: Employees of [Employer Name]

From: The Board of Directors of [Employer Name]

Date: [Date]

**Re: [Employer Name]’ s** **Exemption from Families First COVID Response Act**

The Board of Directors of [Employer Name] has analyzed the impact of COVID-19 on Company business and operations, including staffing. The Board has determined that “providing the paid sick and family medical leave as required under Families First COVID Response Act (“FFCRA”), when workers are home and not performing their specific functions, would jeopardize the viability of the Company business, as a going concern.” [NOTE: ONE OF THE FOLLOWING THREE FACTORS MUST BE FOUND:]

The Board specifically finds as follows [choose one or more]:

1. “Providing paid leave (both kinds) would result in the [Employer Name]’s expenses and financial obligations exceeding available business revenues and cause [Employer Name] to cease operating at a minimum capacity.”
2. The absence of the employees requesting paid leave would entail a substantial risk to the financial health or operational capabilities of the small business because of their specialized skills, knowledge of the business, or responsibilities.”
3. There are no sufficient workers who are able, willing and qualified, and who will be available at the time and place needed to perform the labor or services provided by the employees requiring paid leave, and these services are needed for the [Employer Name] to operate at a minimal capacity.”

[provide any details to support the conclusions here]