The Health Care Group has provided AAOMS members with a summary of significant COVID-19 legal developments related to OMS practices. Topics covered include:

**Mandated Paid Time Off**
- Emergency Paid Sick Leave Act
- Emergency Family and Medical Leave Expansion Act
- What tax credits are available for employers and self-employed individuals?
- U.S. Department of Labor exemption for small employers

**Paycheck Protection Program Under the Cares Act**
- Who is eligible?
- What is the application process and timeline?
- Define the purpose of loans and loan terms, forgiveness
- Related assistance through expanded “Disaster Loan” Program

**Retirement and Other Employee Benefit Plans Relief**
- The CARES Act provides additional relief with respect to distributions and participant loans under defined contribution plans, funding relief for defined benefit plans and enhanced flexibility for health care options and tuition assistance