



WHEN PAY DEDUCTIONS CAN BE MADE FROM FROM AN FLSA EXEMPT EMPLOYEE'S SALARY

Because exempt employees are not covered under minimum wage or overtime rules under the FLSA, they are protected from having pay docked for hours missed from work under most circumstances. Being paid on a “salary basis” means an employee regularly receives a predetermined amount of compensation each pay period. The predetermined amount cannot be reduced because of variations in the quality or quantity of the employee’s work. ***FLSA Regulations §541.602(a).***

The federal Fair Labor Standards Act (FLSA) requires exempt employees to be paid a fixed weekly salary that cannot be reduced based on the quality or quantity of the employee’s work. When an employer wishes to make a pay deduction for an employee absence or due to a safety violation, it must ensure that the deduction is allowable under the FLSA. If improper deductions are taken, the exempt status of that employee and others in the same class may be lost and overtime and penalties may be due.

While deductions from pay for items that benefit the employee are allowed (such as health insurance premiums and pension plan contributions), docking pay for absences or safety violations is strictly limited. The FLSA regulations at **29 CFR 541.602(b)** governs when deductions may be made, and the Department of Labor offers guidance in its [FLSA E-Law Advisor](#). State wage deduction laws may further limit pay reductions, so employers will need to check those for additional compliance obligations.

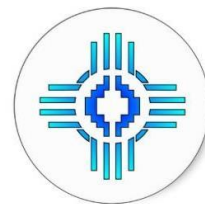
With few exceptions, an exempt employee must receive the full salary for any workweek in which the employee performs any work, regardless of the number of days or hours worked. If the employee is FLSA exempt, there are still a few circumstances in which an employee absence or other event will allow the employer to dock pay.

You Can Reduce an Exempt Employee’s Salary Only in Limited Circumstances

Of course, deductions are permitted for items such as taxes, Social Security, and certain benefits like medical insurance. Beyond that, the ability to deduct from an exempt employee’s pay is limited to specific situations governed by the FLSA and its regulations. ***See 29 C.F.R. § 541.602(b).***

Under the FLSA, it is permissible to reduce (“dock”) an exempt employee’s salary in limited circumstances. It is important to verify that these conditions so, in fact exist, and to have the employee sign a timecard or other document to verify that the deduction is proper under the FLSA regulations. You can dock an exempt employee’s pay when:

- 1. No Work is Performed in a Full Workweek:** An exempt employee’s salary can be docked in one-week increments, and does not need to be paid for any workweek in which they perform no work. While an employer never has to pay an exempt employee when he or she performs no work in a workweek (regardless of the reason), shorter absences *may* not allow for pay deductions, except in certain circumstances discussed below.
- 2. Full Day Absences are Taken for “Personal Reasons” Other than Sickness or Accident:** When an exempt employee is absent from work for one or more full days for “personal reasons” other than sickness or accident. *(Note that these deductions must be made only in full-day increments – not for partial-day absences.)* Unfortunately, the Department of Labor does not define “personal reason,” so we advise caution when applying this exception. It’s advised to have the employee sign a statement requesting the given days off and specifically state they are being requested for “personal reasons.” ***FLSA Regulations §541.602(b)(2)***
- 3. Full Day Absences are Taken for Sickness or Disability With No Available Leave:** When an exempt employee is absent for one or more full days, caused by sickness or disability, and:

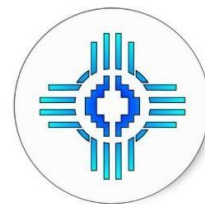


- a. the deduction is made in accordance with a bona fide paid leave plan, policy, or practice of providing compensation for salary lost due to illness (**NOTE** that based on [guidance from the Department of Labor](#), that means you offer at least five paid leave days per year after one year of service), and
- b. the employee has not yet become eligible to participate in the plan, or has exhausted all accrued paid leave time in his or her “bank” of leave. **FLSA Regulations §541.602(b)(2)**

***Note with #2 and #3 above:** Under a written paid time off (PTO) policy, you can deduct time from the bank for partial days missed (e.g., in hourly increments), but not if it results in a reduction of pay. Thus, if a salaried employee uses up all his PTO time and then misses work, you may deduct only in full-day increments. If he or she misses a partial day, no deductions can be made*
4. **Major Safety Violations:** If an exempt employee has violated a major safety rule (which could cause serious danger in the workplace), a deduction that constitutes a penalty can be imposed in good faith for violations of “safety rules of major significance.” Be sure that any such penalties are applied consistently and fairly. Safety rules of major significance include those relating to the prevention of serious danger in the workplace or to other employees, such as rules prohibiting smoking in explosive plants, oil refineries and coal mines. This deduction does not need to be tied to an absence from work. A deduction from pay as a penalty for violations of major safety rules under paragraph (b)(4) of this section may be made in any amount. **FLSA Regulations § 541.602(b)(4) and (c)**
5. **Jury/Witness Fees or Military Pay:** Deductions can be made from an exempt employee’s salary to offset any amounts an employee receives as jury or witness fees, or for military pay. Beyond those offsets, however, deductions may not be made for absences caused by jury duty, attendance as a witness or temporary military leave, unless the absence is for a full workweek. **FLSA Regulations §541.602(b)(3)**
6. **Disciplinary Suspensions for Violating Workplace Conduct Rules:** Deductions can be made from an exempt employee’s salary for unpaid disciplinary suspensions of one or more full days imposed in good faith for violations of workplace conduct rules, as long as there is a written policy applicable to all exempt employees. Conduct rules would include those regarding harassment and violence, but not issues such as attendance or work quality. (This exception is not recognized within the state of Illinois.) **FLSA Regulations § 541.602(b)(5)**
7. **First or Last Week of Work:** Deductions can be made for partial weeks worked during the initial or final weeks of employment, although they should only be made in full-day increments. (For example, if an employee resigns in the middle of a workweek. It would be OK to pay them on a prorated basis only for the days worked in that week.)
8. **FMLA Reduced or Intermittent Schedule:** When an employee works a reduced or intermittent work schedule under the Family and Medical Leave Act (FMLA). For example, if an exempt employee who normally works 40 hours per week uses four hours of unpaid leave under the FMLA, an employer may deduct 10 percent of the exempt employee's normal salary for that week ($4/40 = 0.1 \times 100 = 10\%$). **FMLA Regulations §541.602(b)(7)**

(NOTE: You can convert a salaried employee to an hourly rate during the time he or she is on intermittent or reduced-workweek FMLA leave without destroying the person’s exempt status.)
9. **Court-Ordered Deductions:** While this is a different scenario, it does fall under the discussion of deductions from exempt employee pay. When a court orders you to withhold an amount for child support, alimony, debt repayment, etc., you must deduct the amount and remit it to the designated party. The employee technically earns their standard rate of pay. However, you should make it clear to your employee that the deduction is court-ordered and you’re required by law to follow their instructions.

Deductions for absences not fitting within the above rules can be made from a vacation allowance, a sick leave bank, other paid-time-off (“PTO”) account, and so on without undercutting the salary basis, provided that the employee still receives his or her full salary amount (even after the PTO allotment is exhausted, unless any of the above conditions are met).



Impermissible Deductions

In addition to the limitations described above, employers are also **not** permitted to take deductions for a number of reasons, including but not limited to:

- Holidays, jury duty, witness duty, or military duty during the workweek, if they have worked in the workweek
- Business closures for less than a full week (such as for weather, emergencies, or lack of work)
- Poor job performance – not meeting performance expectations, or poor work quality

Other impermissible deductions include absences resulting from the operational requirements of the employer. In these situations, exempt employees are ready and able to work but are unable to do so because of reasons that are under the control of the employer. Additionally, employers may not reduce employees' salaries when the employees are absent for part of a workweek because of jury duty or they are serving as a witness. In some cases, the employer can offset employees' salaries with any jury or witness fees received by employees.

Partial Day Absences - It is important to remember that deductions from an exempt employee's salary for partial-day absence are not permissible. Even if an exempt employee works for an hour in a day, he or she must be paid in full unless an otherwise permissible deduction applies. If an exempt employee is absent for a partial work day and has no PSL, vacation or PTO available, the employee must be paid for a full day if they perform any work that day.

Remember, although you cannot deduct from an employee's salary, you are allowed to deduct from an exempt employee's paid leave accrual bank, such as paid sick leave, vacation or PTO, for a partial-day absence.

The Consequences of Making Improper Deductions

Employees can lose exempt status if the improper deductions demonstrate that the employer did not intend to pay the employee on a salary basis. If the employer is found to have a practice of making improper deductions, the exemption will be lost during the time period in which the improper deductions were made for all employees in the same job classification who work for the same manager(s) responsible for the improper deductions. In such case, the employees would be classified as non-exempt and the employer would be required to pay for all hours worked, any overtime incurred, and potentially face penalties.

Fortunately for employers, there is a safe harbor when improper deductions are isolated or inadvertent, provided the employer reimburses the employee. **See 29 C.F.R. §§ 541.603(c), discussed below.** In circumstances where employers believe an improper deduction has been made, they should consult with counsel to ensure the correct steps are being taken to rectify the situation.

Safe Harbor Rules

What if you've improperly deducted from an exempt employee's pay? In the event an employer makes an impermissible deduction from an exempt employee, it is best to immediately reimburse the employee for the deductions and commit to comply with the rules going forward, and document that you have made the correction. Be careful to avoid willful or frequent improper deductions. Doing so could cause you to lose the exemption status of an individual or group of employees, requiring you to pay overtime to them going forward.

The FLSA safe harbor rules provide that an employer may rectify improper pay deductions without penalty by following these rules at **FLSA Regulations 29 CFR 541.603(c) and (d)**. Employers may protect themselves under the safe harbor provision by:

- Establishing a written and clearly communicated "safe harbor" policy prohibiting improper deductions and including a complaint mechanism.
- Promptly reimbursing employees for any improper deductions in a reasonable time frame.



- The employer makes a good-faith commitment to comply in the future.

The “safe harbor” policy should follow some of the same guidelines the courts have established for anti-harassment policies:

- Clear commitment to follow the rules
- Clear and easy method to raise issues or complaints
- Guarantee of prompt action to review issues and remedy improprieties
- Guarantee of no retaliation for raising issues. (The FLSA can impose personal liability against managers who violate the rules — especially for retaliation).

The FLSA Regulations go on to say: *“If an employer fails to reimburse employees for any improper deductions or continues to make improper deductions after receiving employee complaints, the exemption is lost during the time period in which the improper deductions were made for employees in the same job classification working for the same managers responsible for the actual improper deductions.” FLSA Regulations 29 CFR 541.603 (d).*

The rules emphasize the criteria of “isolated” and “inadvertent. So the safe harbor may not cure a pattern and practice which violates the regulations.

Proceed Carefully Before Cutting into an FLSA Exempt Employee’s Salary

When it comes to salaried employees, it’s critical to check deductions carefully. Deductions in pay for personal/sick time and unpaid disciplinary suspensions are permitted only in full-day increments (other than for FMLA). This means you cannot dock salary if an employee performs any work on the day in question.

Before making a deduction, make sure no work was performed. And for planned time off, be certain the employee understands no work is expected on the unpaid days. If you improperly make deductions from an exempt employee’s salary, the employee may lose his or her exempt status and become entitled to overtime pay for the period of the unlawful deductions — or longer.

Docking Payments for FLSA Exempt Employees During a Pandemic

FMLA protects exempt employees who stay home if they or their close family member faces a serious health condition. However, you should note that staying home to avoid a pandemic does not qualify as a protective leave under FMLA.

Generally, during a pandemic, the employer is required to pay the exempt employee for the entire workweek if the employee works at least part of the week. But, if the exempt employee is temporarily relieved of their duty because of the pandemic, the employer does not have the obligation to pay them for that workweek.

Penalties for Impermissible Pay Docking of FLSA Exempt Employee’s Salary

There are four major areas of improper docking of exempt employees’ pay which create trouble:

1. salary deductions for general part-week absences;
2. salary deductions for absences caused by jury duty, attendance as a witness or temporary military leave;
3. temporary alterations of pay for lack of work or performance reasons; and
4. suspensions without pay for disciplinary infractions.

An employer that engages in the “actual practice” of improper pay docking is subject to penalties if it is established that the employer did not intend to pay the employee on a salary basis. The court will consider several factors when making this determination, including:

- The number of improper deductions



- The time period the improper deductions were made
- The number and the location of both the employees subject to the improper deductions and the managers responsible
- Whether the employer clearly explained its policy on permissible and impermissible deductions

An employer that engages in the actual practice of improper pay docking will lose the overtime exemption for the period the docking occurred for other employees working in the same job classification for the same manager responsible for the deduction. This means that the employer must pay normally exempt workers overtime wages if their hours exceed 40 hours for one workweek. If the deduction was a one-time occurrence or it was unintentional, the employer will not lose the exemption if the employee receives reimbursement. **FLSA Regulations 29 CFR 541.603(a) and (b)**

As discussed earlier, the employer will receive a safe harbor from losing the overtime exemption if:

- The employer clearly explained the policy of permissible and impermissible deductions and the complaint procedure;
- The employer reimbursed the employee for the improper deduction; and
- The employer commits in good faith to comply in the future.

The employer will still lose the overtime exemption if willful noncompliance continues after receiving complaints from employees, however.

Other Issues in Compensation for FLSA Exempt Employees

Extra Compensation

The 2004 DOL FLSA rule revisions allowed extra compensation for overtime for exempt employees.

Though exempt status means that no overtime has to be paid, many employers wish to give some sort of recognition to the extra efforts put in by salaried employees; especially when the efforts go “above and beyond.” normal expectations. However, the pre-2004 rules discouraged this, and could penalize an employer for exempt “overtime” pay by nullifying the exempt status.

The 2004 rules change this and allow employers to give some rewards for extra effort. **Section 541.604(a)** states:

Minimum guarantee plus extras. An employer may provide an exempt employee with additional compensation without losing the exemption or violating the salary basis requirement, if the employment arrangement also includes a guarantee of at least the minimum weekly-required amount paid on a salary basis..

An employer may give extra compensation to an exempt employee over the base salary in a variety of ways, without risking their exempt status. Extra pay can be on an hourly basis, commission in addition to salary, bonus, profit share, premium pay for taking on-call duty, and even time and a half for overtime.

Other Exempt Compensation Methods - Reasonable Relationship

Section 541.604(b) provides an alternative form of payment. However, the reasonable relationship test is really not much different than the salary basis; one must pay the guaranteed salary amount per week; it is just broken down by smaller increments.

An exempt employee’s earnings may be computed on an hourly, a daily or a shift basis, without losing the exemption or violating the salary basis requirement, if the employment arrangement also includes a guarantee of at least the minimum weekly required amount paid on a salary basis regardless of the number of hours, days or shifts worked, and a reasonable relationship exists between the guaranteed amount and the amount



actually earned. The reasonable relationship test will be met if the weekly guarantee is roughly equivalent to the employee's usual earnings at the assigned hourly, daily or shift rate for the employee's normal scheduled work week. Thus, for example, an exempt employee guaranteed compensation of at least \$500 for any week in which the employee performs any work, and who normally works four or five shifts each week, may be paid \$150 per shift without violating the salary basis requirement. The reasonable relationship requirement applies only if the employee's pay is computed on an hourly, daily or shift basis. It does not apply, for example, to an exempt store manager paid a guaranteed salary of \$650 per week who also receives a commission of one-half percent of all sales in the store or five percent of the store's profits, which in some weeks may total as much as, or even more than, the guaranteed salary. (Emphasis added.)

The same "deduction" rules still apply to this method of compensation as to the regular salary basis. So a missed "part shift" is no different than a missed part day.

Fee (Task) Basis

This compensation method does allow one to pay less than the full week salary to administrative and professional employees, under ***§541.605(a) and (b)***:

Fee Basis. Administrative and professional employees may be paid on a fee basis, rather than on a salary basis. An employee will be considered to be paid on a "fee basis" within the meaning of these regulations if the employee is paid an agreed sum for a single job regardless of the time required for its completion. These payments resemble piecework payments with the important distinction that generally a "fee" is paid for the kind of job that is unique rather than for a series of jobs repeated an indefinite number of times and for which payment on an identical basis is made over and over again. Payments based on the number of hours or days worked and not on the accomplishment of a given single task are not considered payments on a fee basis.

To determine whether the fee payment meets the minimum amount of salary required for exemption under these regulations, the amount paid to the employee will be tested by determining the time worked on the job and whether the fee payment is at a rate that would amount to at least \$913 per week if the employee worked 40 hours. Thus, an artist paid \$500 for a picture that took 20 hours to complete meets the minimum salary requirement for exemption since earnings at this rate would yield the artist \$1,000 if 40 hours were worked.

This regulation allows pay for task accomplishment, and "deductions" are not an issue. Pay for the work done is the issue. No pay is made for non-work.

This compensation method is intended for those who have fluctuating hours which can generate less, or more, than the base salary on a fee basis, but without much predictability.

Remember, one cannot shift back and forth between salary and fee basis. One cannot hold an exempt employee to a set salary and no overtime in times of abundant work (and long hours) and then shift to a fee basis in lean times to cut hours and save money by paying less than the salary basis.

Check Rules for Docking an Exempt Employee's Pay in California and Other States

Since violating the rules governing permissible deductions from exempt employees' pay can lead to costly consequences, employers should take caution when deducting pay from an exempt employee's salary. Remember too, that employers should always confirm whether there are state or local laws governing exemption status under state or local wage and hour laws, in addition to ensuring compliance under the FLSA.

So, for example, **California employers are cautioned to pay particular attention to this topic**, as the state exceptions are narrower than the federal FLSA exceptions. The importance of this issue should not be underestimated since an



employer who makes inappropriate deductions from an exempt employee's wages may cause that employee and possibly the entire category of employees to lose their exempt status and then become eligible for overtime pay. Additionally, back overtime, taxes, fines, penalties, attorneys' fees, and the risk of lawsuits can pose significant hardship for the employer.

The following summarizes the current rules to be followed in **California** concerning deductions that can be made from an exempt employee's salary:

- **Quantity or Quality of Work:** An employer owes an exempt employee his/her full weekly salary regardless of the quantity or quantity of work performed that week.
- **Business Closures, Unavailability of Work:** If a business shuts down for less than a full week (even for a holiday), all exempt employees must receive their full salary. The same would apply if the employer does not have work available for the employee. Non-exempt employees, on the other hand, may be paid only for the time actually worked.
- **Safety Violations or Disciplinary Action:** California employers may not make deductions from exempt employees' wages as penalties for safety violations and/or for disciplinary reasons.
- **Arriving Late, Leaving Early:** Penalties or deductions from an exempt employee's salary for late arrivals or for leaving early are not allowed.
- **Jury Duty, Appearing as a Witness, Military Leave:** Unless the employee is absent for an entire week, deductions may not be made from an exempt employee's salary for these reasons.
- **Initial/Final Week of Work:** Employers may make full-day deductions from an exempt employee's regular salary for partial weeks worked during his/her first and last week of work.
- **Worker's Comp Leave:** An employer is allowed to make full-day deductions from an exempt employee's pay on a workers' compensation leave, provided that the employee is receiving compensation from a workers' comp policy or a self-insured plan. Additionally, to take these deductions, the employer must maintain a plan that provides for compensation for non-work-related injuries or accidents.
- **Sickness or Accident:** Generally, no deduction may be made from an exempt employee's salary for absences caused by sickness or accident unless the absence exceeds a full week. However, if the employer has a bona fide sickness or disability plan (i.e., a plan which provides a reasonable number of days off without loss of compensation for absences due to illness – which could be either a sick leave or a PTO plan) and the employee has exhausted his/her allowance under the plan or is not yet eligible under the plan, then the employer may make salary deductions for full days of work missed.

An employer is free to deduct time from an exempt employee's leave balance in hourly increments as long as it does so in accordance with its own policies. If the employee does not have sufficient paid leave available but takes a full or partial day off due to illness, the employee's leave balance can be deducted but he/she must still be paid his/her full compensation for that day.

An employer is permitted to establish a policy that requires an employee to use available vacation time if there is insufficient sick leave to cover an absence.

- **Vacations or Personal Time Off:** California employers may make pay deductions from exempt employees who take a full day of work off for personal reasons (including to respect a religious holiday) even if the employer does not maintain a bona fide vacation plan. If the employer does maintain a bona fide vacation or PTO plan, the employer is free to deduct time from an exempt employee's leave balance in hourly increments as long as it does so in accordance with its own policies. If the employee does not have sufficient vacation or PTO



available but takes a full day off for personal reasons (not illness), the employee's leave balance can be deducted and the employee can be paid only for the amount of time that was available in the bank. If the employee does not have sufficient vacation or PTO available and takes a partial day off for personal reasons, the employee's leave balance can be deducted, but the employee must still be paid for the full day of work.

- Additionally, employers should be cautious about exempt employees performing work such as checking voicemail and email during a vacation as this can potentially turn a full day off into a partial day off. In order to maintain a full day off despite the de minimis work, employers need to communicate clearly to employees that they are not expected or required to perform work during absences.
- **Family/Medical Leave:** An exempt employee who takes time off from work on an intermittent basis under FMLA or CFRA may have his/her salary, vacation, PTO, or sick balance reduced in hourly increments without risking his/her exemption.
- **Pregnancy Leave:** California Pregnancy Disability Leave laws do not make it clear whether or not an exempt employee taking intermittent leave under PDL may have partial-day salary deductions. As such, we recommend that unless the leave is also covered by FMLA, deductions only be taken in full-day increments.

Takeaways for Employers: Deductions from FLSA Exempt Employees' Salary

The provisions of the Fair Labor Standards Act govern most jobs with regards to duties and responsibilities of employers and employees. The act segregates employees into exempt and nonexempt employee categories. Nonexempt employees must receive overtime pay for working beyond 40 hours each workweek, while you do not have to pay exempt employees overtime.

1. **Become familiar with the criteria for exempt status, and clearly identify the legal status of your employees.** Choose the option that is most considerate of your employees if your state's regulations differ from FLSA regulations. Employee groups that receive exempt status include administrative, professional, computer and outside sales employees. These employees also must earn at least \$455 per week on a salary basis and must perform certain job duties, including those that require advance knowledge or responsibility to hire and fire others.
2. **Set a written policy that outlines events that result in employee salary deductions,** and ensure that your employees understand and agree to the provisions of the policy. You can dock your exempt employee's salary for certain absences; however, you must first make certain that you have a written policy regarding salary deductions in place. A good idea may be to have your employees sign off on the policy.
3. **Decide whether you will offset exempt salaries with amounts employees receive for certain services, such as jury duty or military leave.** You cannot dock an exempt employee's pay if he is absent from work because of a jury or military duty or must serve as a witness. You can, however, offset the employee's salary by the amount the employee receives for providing such services. Make sure you include details about salary offsets in your written policy.
4. **Ascertain and record reasons for the salary deductions.** You can dock an exempt employee's salary if the employee does not perform work in a given week, or if the employee takes an entire day off to attend personal business. You also can dock an exempt employee's salary if you suspended the employee for disciplinary breaches, if the employee takes a Family and Medical Leave Act leave or for absences due to sickness or disability.



5. **Dock the exempt employee's salary in full-day increments, other than for authorized deductions under the FMLA.** This means that if an exempt employee is absent for a few hours for personal reasons, you cannot dock his pay for those hours. If, however, the exempt employee takes a full day to attend to personal business, you can dock his pay for a full day.
6. **Calculate the deduction amount proportionate to the time missed but remember full-day increments.** You also can use hourly or daily equivalents of the employee's salary to determine the amount to dock from his salary. If you are docking the employee's salary for disciplinary reasons, deduct for the number of days according to your policy for all employees.
7. **It is critical that you create a sound policy and keep accurate records, and you must provide an avenue for the employee to log complaints.** When you receive complaints about erroneously docked salaries, be sure to investigate and rectify. If you erroneously dock exempt employee salary consistently, your actions may construe that you never intended to pay the employee on a salary basis. In such a scenario, you could possibly change the employee's exempt status to nonexempt and may have to make overtime payments for the period. The employee also could file a legal complaint if she feels you are treating her unfairly.

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