

QUALIFIED DISASTER RELIEF ACCOUNT (QDRA)



Employers can help employees keep safe and financially secure by offering a tax-free account to help with unexpected financial burdens due to COVID-19.

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WHAT IS A QDRA??



Under IRS Code Section 139, a **QUALIFIED DISASTER RELIEF ACCOUNT (QDRA)** gives employers the ability to reimburse employees for expenses resulting from the COVID-19 pandemic on a pre-tax basis.

HOW IT WORKS

An employer will contribute funds toward peremployee costs related to COVID-19. Each participant will receive a convenient MasterCard to make it easy to access the money in their QDRA. The Card contains the value of the QDRA account and they can use it to pay for eligible services and products. When they use the Card, payments are automatically withdrawn from their account, so there are no out-of-pocket costs and no need to submit receipts to verify the purchase. They just swipe the card and go. It's that easy!

EMPLOYER CHOICE

QDRA's are 100% employer funded and are 100% tax free for qualified disaster expenses. There is no minimum or maximum limits, and an employer can choose the start and end dates of the QDRA. QDRAs are easy and provide immediate relief for employees who need it most.

ALLOWABLE EXPENSES INCLUDE:

Work-at-Home and Essential Supplies*:

*Internet / Phone / Utilities *Office Supplies / Furniture *Equipment / Computers *Hand sanitizer / Home disinfectant supplies

Temporary Child Care*: *Tutoring *Distance Learning Plans *Educational Resources *Babysitting

Emergency Funds*:

*Rent / Mortgage *Food *Utilities *Critical Care *Funeral Expenses

Over the Counter Medicine and Unreimbursed Healthcare Expenses

*expenses must be as a result of COVID-19

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