

Families First Coronavirus Response Act (FFCRA)

Emergency Paid Sick Leave

Effective April 1 – December 31, 2020

Emergency Paid Sick Leave

- Up to 80 hours (~first 10 days)
- 6 different reasons
- Full pay or 2/3 pay (depending on reason) – subject to cap

Does Employer have >500 employees?

YES

Does not meet qualifications

NO

Are employees not working due to a business closure, lay-off due to slow business or furlough?

YES

Does not meet qualifications

NO

SELF CARE LEAVE

Is the employee not working because:

- 1) employee is subject to a federal, state, or local quarantine or isolation order
- 2) employee advised by a health care provider to self-quarantine because of COVID-19
- 3) employee experiences symptoms of COVID-19 and is seeking a medical diagnosis

YES

Employers to provide 80 hours of paid sick leave to full-time employees or two weeks of fully paid sick leave to part-time workers, based on average hours that the part-time employee works. Paid at full normal rate of pay capped at \$511 per day or a total of \$5110 per employee.

NO

FAMILY CARE LEAVE

Is the employee not working because:

- 1) employee is caring for an individual or family member subject or advised to quarantine or isolation
- 2) employee is caring for a child whose school is closed or daycare provider is unavailable due to COVID-19 precautions
- 3) employee is experiencing substantially similar conditions as specified by the Secretary of Health and Human Services

YES

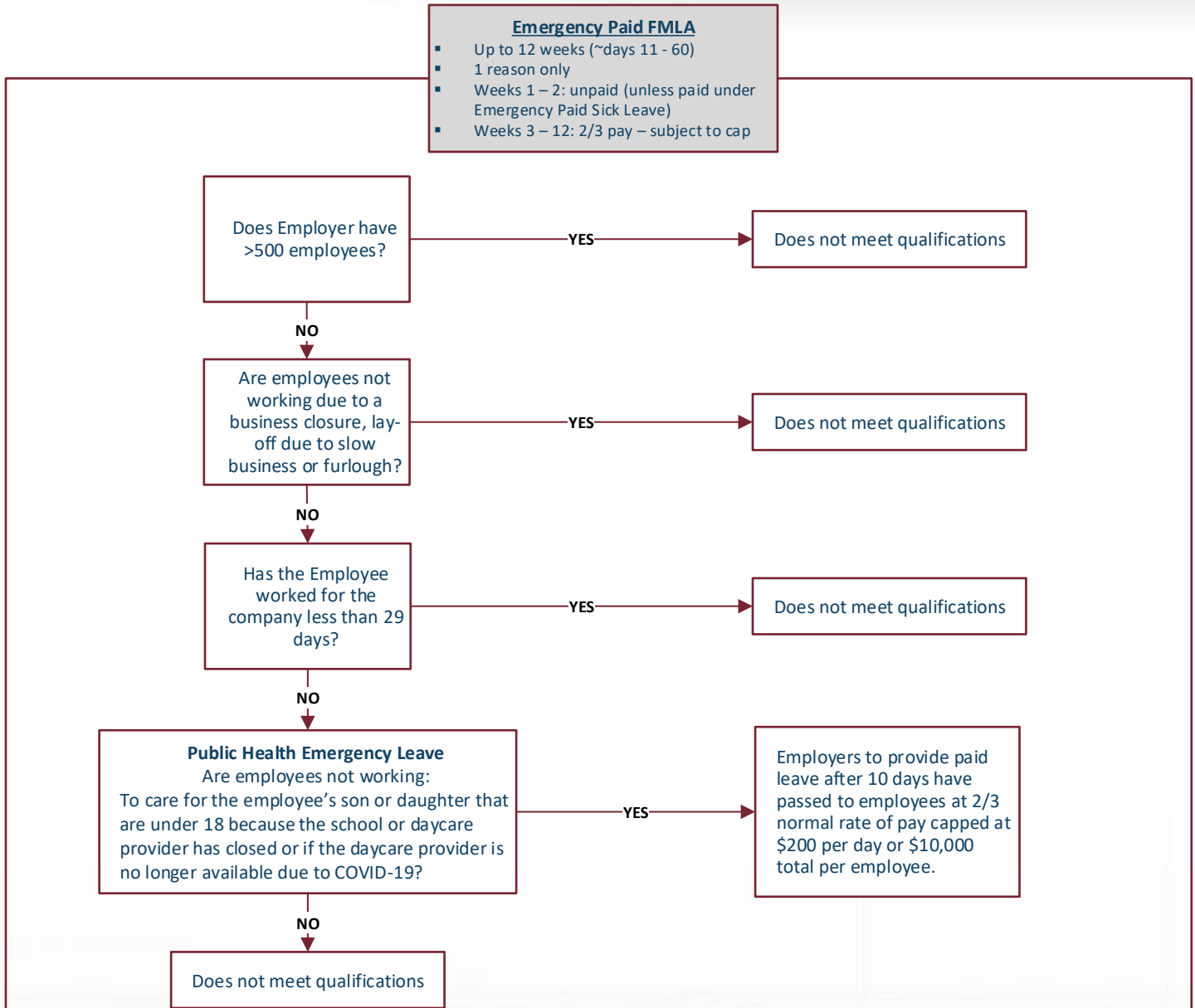
Employers to provide 80 hours of paid sick leave to full-time employees or two weeks of fully paid sick leave to part-time workers, based on average hours that the part-time employee works. Paid at 2/3 normal rate of pay capped at \$200 per day or a total of \$2000 per employee.

NOTES:

- Post 10 Days Normal FMLA rules apply if applicable to SELF CARE LEAVE.
- These wages are not subject to the employer's portion of Social Security Tax.
- For employers with 50 or fewer employees that would be put at risk by these provisions, the Secretary of Labor can exempt the business from these requirements.
- Employer cannot force employees to take other paid leave first.
- For continuation of a portion of the Family Care Leave, see the *Emergency Family and Medical Leave Expansion Component* document.
- Payroll Tax credit is allowed for wages paid as a result of the Emergency Paid Sick Leave Component - credit is taken against 941 payments.
- **For additional information on application of Families First Coronavirus Response Act – consult with your legal counsel**

Families First Coronavirus Response Act (FFCRA) Emergency Family and Medical Leave Expansion Component

Effective April 1 – December 31, 2020



NOTES:

- For employers with 50 or fewer employees that would be put at risk by these provisions, the Secretary of Labor can exempt the business from these requirements.
- In certain instances, employers with less than 25 employees may be exempted from this rule.
- Employer cannot force employees to take other paid leave first.
- These wages are not subject to the employer's portion of Social Security Tax.
- Payroll Tax credit is allowed for wages paid as a result of the Emergency Family and Medical Leave Expansion capped at \$10,000.
- Credit is taken against 941 payments
- **For additional information on application of Families First Coronavirus Response Act – consult with your legal counsel**