

FAMILIES FIRST CORONAVIRUS RESPONSE ACT (FFCRA): Effective April 1, 2020 - December 31, 2020



Emergency FMLA (EFMLA)



Do you have more or less than 500 employees?

MORE

EFMLA does not apply

30

At the time of leave, has EE worked 30 or more days?

NO

EFMLA does not apply

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Reason for being away from work

ANY OTHER REASON

EFMLA does not apply

Unable to work or telework due to care of child under age 18 (Also available for child age 18 or older who are incapable of self-care due to mental or physical disability) because of school or child care provider closure due to public health emergency

Emergency FMLA

Up to 12 weeks of job-protected leave

10 days (unpaid)

May use emergency paid sick leave if available, or any other accrued paid vacation, personal, or sick days Up to 10 weeks (paid at 66.67% of EE's regular rate of pay times the hours the employee is normally scheduled to work)

Pay may be capped at \$200/ day (or \$10,000 in aggregate). Employer may pay more, but tax credit capped based on \$200/day or \$10,000 in aggregate.

Job restoration at end of EFMLA

Applies if employer has 25+ EEs; employers with less than 25 EEs are generally excluded from this requirement if position no longer exists following Emergency FMLA due to economic downturn or other circumstances but employer must make reasonable efforts to restore employee to equivalent position (or contact EE if equivalent position opens up within 12 months following the earlier of

- 1) date EE's need for leave ends or
- 2) 12 weeks after the leave began)



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Emergency Paid Sick Leave (EPSL)



If a public employer, do you have at least one EE?

If a private employer,

do you have less than

500 employees?

NO



YES



Reason for being away from work

ANY OTHER REASON

EPSL does not apply

Unable to work or telework due to:

- 1. EE is quarantined or isolated by federal, state, or local order related to COVID-19
- 2. EE advised by health care professional to self quarantine due to concerns related to COVID-19
- 3. EE is experiencing symptoms of COVID-19 and seeking medical diagnosis
- 4. EE is caring for an individual subject to quarantine or isolation by federal, state, or local order or by direction of health care professional related to COVID-19
- 5. EE is caring for child because of school or childcare facility closure, or unavailability of child care provider due to COVID-19
- 6. EE is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with Secretary of Treasury and Secretary of Labor

Emergency Paid Sick Leave

Up to 80 hours (part time employees entitled to the number of hours worked, on average, over a two week period)

Emergency Paid Sick Leave is in addition to any other employer-provided paid time off.

Reasons 1–3

Paid at 100% of EE's regular rate of pay. Pay may be capped at \$511/day or \$5,110 in aggregate.

Reasons 4-6

Paid at 66.67% of EE's regular rate of pay. Pay may be capped at \$200/day or \$2,000 in aggregate.



Employer may pay more, but tax credit capped based on noted amounts above