

Families First Coronavirus Response Act (FFCRA)

	Who Does It Affect?	Eligibility Requirements	Reasons for Leave	Length of Time	Pay	Other Facts	Employer Tax Credits	Exemptions
Paid Sick	All	All active full	Subject to	FTE: 80 hours	100% of	Does not	Credit against payroll	Employers with
Leave	employers	and part time	government	(10 days)	pay, up to	rollover at year	taxes (employer	less than 50
(self)	with less	employees as	mandated quarantine		\$511/day;	end and is not	portion of Medicare	employees plus
	than 500	of April 1,		PTE: based	\$5,110	paid out upon	and Social Security)	those with health
	employees	2020	Advised to self-	on the	total	separation	equal to 100% of	care providers and
			quarantine by a	average			qualified sick leave	emergency
		Not	medical provider	number of		In addition to	wages paid by the	responders may
		retroactive		hours in a		other sick or	employer for the	be eligible for an
		prior to April	Experiencing COVID-	typical two-		PTO time	quarter.	exemption.
		1 st	19 symptoms and	week period				
			seeking medical care			Expires Dec.	The process for	The process for
						31, 2020	seeking this credit will	seeking this
							be posted at	exemption is TBD.
							irs.gov/coronavirus	<u>Click here</u> for the
								FFCRA Q&A page.
Paid Sick	All	All active full	Caring for an	FTE: 80 hours	66.67% of	Does not	Credit against payroll	Employers with
Leave	employers	and part time	individual subject to	(10 days)	pay, up to	rollover at year	taxes (employer	less than 50
(family	with less	employees as	government		\$200/day;	end and is not	portion of Medicare	employees plus
member)	than 500	of April 1,	mandated quarantine,	PTE: based	\$2,000	paid out upon	and Social Security)	those with health
	employees	2020 who are	or advised to self-	on the	total	separation	equal to 100% of	care providers and
		unable to	quarantine by medical	average			qualified sick leave	emergency
		work or	provider	number of		In addition to	wages paid by the	responders may
		telecommute		hours in a		other sick or	employer for the	be eligible for an
			To care for an	typical two-		PTO time	quarter.	exemption.
		Not	employee's child	week period				
		retroactive	(under 18) if the			Expires Dec.	The process for	The process for
		prior to April	child's school or place			31, 2020	seeking this credit will	seeking this
		1st	of care is closed or				be posted at	exemption is TBD.
			unavailable due to				irs.gov/coronavirus	Click here for the
			public health					FFCRA Q&A page.
			emergency					



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Expanded FMLA	All employers with less than 500 employees	Requirements 30 calendar days of employment All active full and part time employees as of April 1, 2020 who are unable to work or telecommute Not retroactive prior to April 1st	To care for an employee's child (under 18) if the child's school or place of care is closed or unavailable due to public health emergency	_	First 10 days are unpaid. Employee may use paid sick leave or other PTO during this time. Remainder of leave is 66.67% of pay, up to \$200 day; \$10,000 total.	Expires December 31, 2020	Credit against payroll taxes (employer portion of Medicare and Social Security) equal to 100% of qualified sick leave wages paid by the employer for the quarter. The process for seeking this credit will be posted at irs.gov/coronavirus	Employers with less than 50 employees plus those with health care providers and emergency responders may be eligible for an exemption. Click here for the FFCRA Q&A page. Employers with 25+ employees must return employee to equivalent position. Employers with less than 25 employees may be excluded and need to make reasonable attempts to return the employee to work for up to a
								year following the leave.

- Employers required to post a U.S. Department of Labor <u>model notice</u> of employee rights.
- Self-employed individuals and business owners are also eligible for tax credits. The process will be posted at: <u>irs.gov/coronavirus</u>
- Expanded unemployment eligibility includes waiving the 7-day waiting period and eliminating the requirement to concurrently seek work.