



Maintaining Staff Who Have Been Impacted By COVID-19

The Families First Coronavirus Response Act:

- **Expands Family and Medical Leave Act (FMLA)**
- **Provides emergency paid sick leave**

**** Effective April 2, 2020***



A black and white photograph of a modern office interior. The scene is captured with a motion blur effect, showing several people in business attire walking through a glass-walled office space. The ceiling features a grid of recessed lighting fixtures. The overall atmosphere is one of a busy, active work environment.

**ARE IMPACTED
EMPLOYEES
COVERED?**

Family and Medical Leave: Eligibility

- Employees who have been employed for at least 30 calendar days (some exclusions may apply).
- Employees who must care for children under the age of 18 in the event of school and place-of-care closures or if care provider is unavailable due to a public health emergency with respect to COVID-19.

**Employers with 500 or more employees are not covered under this bill.*

***Employers with fewer than 50 employees can apply for an exemption to this Act if they deem it will be detrimental to their business.*

Family and Medical Leave: Specifics

- First 10 days of employee leave is unpaid.
- Employees paid 2/3 of normal pay rate and at the number of hours an employee would work for up to 10 weeks. *Note: Two weeks of paid sick leave must be taken first before FMLA benefits kick in (this provides a total of 12 weeks leave).*
- Employees entitled to reinstatement of same or similar position after leave is over.
- Employers receive 100 percent credit against payroll taxes for payments made under qualifying Family and Medical Leave. If credit is more than tax, employer can request a refund or have credit roll-forward to future payroll tax payments due. *Note: This is not handled at the time of 941 filing, rather it is handled with each deposit schedule.*

Paid sick leave: Eligibility

1. Employee is subject to federal, state or local quarantine (this does not cover businesses required to close during the pandemic—only **required quarantine**).
2. Employee was advised to quarantine by a healthcare professional.
3. Employee is experiencing symptoms of Covid-19 and seeking medical diagnosis.
4. Employee is taking care of an individual subject to federal, state or local quarantine or has been advised to self quarantine.
5. Employee has a son or daughter to care for and the childcare center is closed or unavailable due to Covid-19 precautions.
6. Employee is experiencing substantially similar condition specified by the Secretary of Health and Human Services.

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***Employers with fewer than 50 employees can apply for an exemption to this Act if they deem it will be detrimental to their business.*

Paid sick leave: Specifics

- Full-time employees can receive up to 80 hours of paid sick leave.
- Part-time employees can receive sick leave for the standard hours worked or the average of hours worked over the course of six months. If neither are applicable, the number of hours expected at time of hire should be applied.
- Employees can receive up to \$511 per day (\$5,110 aggregate total) if they meet paid sick leave eligibility requirements 1, 2, and 3 (from previous slide).
- Employees can receive up to \$200 per day (\$2000 aggregate total) if they meet paid sick leave eligibility requirements for items 4, 5 and 6 (from previous slide). *Note: Paid sick leave must be used before FMLA coverage kicks in for those that fall into eligibility categories 4, 5 and 6.*
- Employers receive 100 percent credit against payroll taxes for payments made under qualifying family medical leave. If credit is more than tax, employer can request a refund or have credit roll-forward to future payroll tax payments due. *Note: This is not handled at the time of 941 filing, rather it is handled with each deposit schedule.*