

March 19, 2020

## FAMILIES FIRST CORONAVIRUS RESPONSE ACT SUMMARY

On March 18, 2020, the Families First Coronavirus Response Act (“FFCRA”) was signed into law. It is slated to go into effect on April 2, 2020. Among its many provisions, the law provides for expansions of the Family and Medical Leave Act, and provides for Emergency Paid Sick Leave for employees who are affected by the COVID-19 pandemic. We have prepared a summary of the relevant provisions of the law below. Of course, if you have any further questions as to how the law applies to your business, do not hesitate to reach out to us. We are continuing to monitor developments as they relate to COVID-19, and are ready to help.

### **What:**

- Families First Coronavirus Response Act
- Signed into law on March 18, 2020

### **When:**

- Effective April 2, 2020, through December 31, 2020 (as of now)

### **Who:**

- Employers with 500 or fewer employees.
- Hardship exemptions through DOL for:
  - Employers with fewer than 50 employees where providing leave could jeopardize the business with respect to leave associated with the care of minor children.
  - Employees who are Health Care Providers and Emergency Responders.
- Take care relying on this exemption as the exemption process is as yet undetermined
- Paid leave applies to full time employees, and for part time employees based on their average hours over two weeks.

### **Emergency Paid Sick Leave:**

- Employers are required to provide 10 days of sick leave for employees:

Full salary, up to \$511 a day if:

1. subject to a Federal, State, or local quarantine or isolation order related to coronavirus;
2. advised by a health care provider to self-quarantine due to concerns related to COVID-19;
3. experiencing symptoms of COVID-19 and seeking a medical diagnosis;

2/3 regular rate, up to \$200 a day if:

1. caring for an individual who is self-isolating because of a coronavirus diagnosis, or is experiencing symptoms and is seeking a medical diagnosis;
  2. caring for a minor child if such child's school or place of care has been closed, or the child care provider of such child is unavailable, due to COVID-19; or
  3. experiencing any other substantially similar condition specified by the Secretary of Health and Human Services.
- This paid sick time is in addition to any paid leave already available to the employees under current employer policies. Employers may not change their existing policies to avoid these additional obligations. Further, an employer may not require an employee to use other paid leave before using paid sick time under this provision.

**Emergency Family and Medical Leave:**

- FMLA expanded to cover employees who are unable to work or telework to care for a minor child in the case of a school closing, or a child care provider is unavailable, due to COVID-19.
- The first two weeks of this expanded FMLA is unpaid. The presumption is that the Emergency Paid Sick Leave will cover that period.
- COVID-19 related FMLA is paid for up to 10 weeks following at 2/3 normal pay, up to \$200 per day (not more than \$10,000 a quarter)

**Tax Credits for Paid Sick & Paid FMLA Leave:**

- Employers required to pay Emergency Paid Sick Leave and Emergency Family and Medical Leave are reimbursed 100% through a tax credit.
- The tax credit is applied against the employer portion of social security payments, and is refundable to the extent it exceeds such payments.

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