

## FAMILIES FIRST CORONAVIRUS RELIEF ACT: EMERGENCY PAID SICK LEAVE & EXPANDED FMLA

	<b>Emergency Paid Sick Leave (EPSL)</b>	<b>Expanded Family and Medical Leave (EFMLA)</b>
<b>Eligibility</b>	Immediate – no wait period Full and Part-time employees Excludes: Healthcare Providers & Emergency Responders	On employer’s calendar for at least 30 days Full and Part-time employees Excludes: Healthcare Providers & Emergency Responders
<b>Benefits</b>	Up to 2 weeks – maximum of 80 hours <ul style="list-style-type: none"> <li>• Intermittently for reason #5 only                             <ul style="list-style-type: none"> <li>○ Must be taken in full days</li> <li>○ Only if employer agrees (preapproval)</li> </ul> </li> </ul> ★ This benefit is in addition to any employer provided benefits and must be used before any other benefits.	Up to 12 weeks of leave** – maybe used intermittently (full days) <ul style="list-style-type: none"> <li>• Weeks 1 &amp; 2 are unpaid (10 days)</li> <li>• Employee may choose to use 2 weeks of EPSL benefit for weeks 1 &amp; 2 to be paid for time off</li> <li>• Weeks 3 thru 12 are paid</li> </ul>
<b>Payout</b>	<b><i>Must be unable to work or telework</i></b>	<b><i>Must be unable to work or telework</i></b>
<b>Full-time</b>	Regular rate of pay based on reason for leave	<ul style="list-style-type: none"> <li>• Not less than 2/3 of regular pay</li> <li>• Capped at \$200/day or \$10,000 max</li> </ul>
<b>Part-time</b>	Average of hours worked over a 2-week period based on reason for leave	Average of hours worked over a 2-week period based at 2/3 of pay capped at \$200/day or \$10,000 max
<b>Reasons 1 thru 3</b>	The greater of: <ul style="list-style-type: none"> <li>• Regular rate of pay (cap of \$511/day max of \$5,110)</li> <li>• The federal minimum wage, or</li> <li>• Applicable state or local minimum wage</li> </ul>	N/A
<b>Reasons 4 thru 6</b>	2/3 of the greater amounts listed above with a cap of \$200/day and \$2,000 max	Only 1 Reason is applicable for this benefit – childcare
<b>Qualifying Reasons for the Leave</b>	<ol style="list-style-type: none"> <li>1. Employee is subject to a Federal, State or local quarantine related to COVID-19.</li> <li>2. <b>Employee has been advised by a healthcare provider to self-quarantine*</b></li> <li>3. <b>Employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis*</b></li> <li>4. <b>Employee is caring for an individual who is subject who has been advised by a healthcare provider to self-quarantine*</b></li> <li>5. <b>To care for a child or children whose school or care provider is unavailable due to COVID-19.</b></li> <li>6. Employee is experiencing a similar condition as specified by the HHS or DOL.</li> </ol>	<p><b>Employee is unable to work or telework due to a need for leave to care for a son or daughter under 18 years of age if the school or place of care has been closed, or the child care provider is unavailable, due to a public health emergency.</b></p> <p><u>Son or daughter</u> is the employee’s own child including biological, adopted, foster child, stepchild, a legal ward, or a child for whom they are standing in loco parentis.</p> <p><i>An adult son or daughter 18 years or older who (1) has a mental or physical disability and (2) is in capable of self-care because of that disability would be eligible for the care benefits under EPSL and EFMLA.</i></p>

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<b>Exemptions</b>	Employers with less than 50 employees can do good cause exemption for #5 only – see guidelines/requirements	Employers with less than 50 employees can do good cause exemption – see guidelines/requirements
<b>Documentation Required</b>	<ul style="list-style-type: none"> <li>• Request Form</li> <li>• Supporting documentation – based n reason for leave                             <ul style="list-style-type: none"> <li>○ Quarantine or isolation order</li> <li>○ Note from healthcare provider</li> <li>○ Notice from school or childcare provider identifying its closure due to COVID-19</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Request Form</li> <li>• Notice from school or childcare provider identifying its closure due to COVID-19</li> </ul>
<b>Health Benefits</b>	If provided and elected, employee is entitled to continue coverage	If provided and elected, employee is entitled to continue coverage
<b>Protection</b>	Must provide the same (or a nearly equivalent) job to an employee who returns to work following leave.	Must provide the same (or a nearly equivalent) job to an employee who returns to work following leave.

- **Effective Date:** April 1, 2020 (is not retroactive, any dates missed prior to April 1 are not covered under the FFCRA)
- **Expiration Date:** December 31, 2020 (can not be carried over nor is it paid out if not used or if employee leaves company)
- **Covered Employers:** Private Sector and Non-Profits with fewer than 500 employees & Public Sector employers with 1 or more employees (federal & state governments, political subdivisions and schools)
- **Tax Credits:** Private sector employers with fewer than 500 employees may obtain a credit for wage replacement – 100% payroll tax credit plus certain health care expenses.
- **\*Qualifying Reasons:** If an employee needs longer than two weeks due to the COVID-19 rising to the level of a serious medical condition or to care for an immediate family member with the same circumstances then they may be eligible for benefits under the standard FMLA program, if applicable to the employer.
- **Supplemental Pay:** The employee can elect to use employer provided paid leave to supplement their pay difference up to their normal earnings.
- **\*\*FMLA:** If the employer is covered by FMLA prior to April 1, 2020, the employee’s eligibility for expanded FMLA depends on how much leave the employee has already taken during the 12-month period that the employer uses for FMLA leave. The employee may take a total of 12 work weeks for FMLA or expanded FMLA during a 12-month period. The time remaining under the current FMLA program is the amount of eligible time the employee will have for the expanded FMLA benefits.