

FAMILIES FIRST CORONAVIRUS RELIEF ACT – AMERICAN RESCUE PLAN

	Emergency Paid Sick Leave (EPSL) – Voluntary	Expanded Family and Medical Leave (EFMLA) - Voluntary
Eligibility	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
Benefits	Up to 2 weeks – maximum of 80 hours <ul style="list-style-type: none"> • Intermittently for reason #5 only or if teleworking <ul style="list-style-type: none"> ○ Must be taken in full days ○ Only if employer agrees (preapproval) <p><i>This benefit is in addition to any employer provided benefits and must be used before any other benefits.</i></p>	Up to 12 weeks of leave** – maybe used intermittently (full days)
Payout	<i>Must be unable to work or telework</i>	<i>Must be unable to work or telework</i>
Full-time	Regular rate of pay based on reason for leave	<ul style="list-style-type: none"> • Not less than 2/3 of regular pay • Capped at \$200/day or \$12,000 max
Part-time	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 \$12,000 max
Employee Related Absence	The greater of: <ul style="list-style-type: none"> • Regular rate of pay (cap of \$511/day max of \$5,110) • The federal minimum wage, or • Applicable state or local minimum wage 	See above
Other reasons	2/3 of the greater amounts listed above with a cap of \$200/day and \$2,000 max	See above
Qualifying Reasons for the Leave	<ol style="list-style-type: none"> 1. The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19; 2. The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis; 3. Caring for an individual who is subject to quarantine; 4. Caring for a son or daughter if the school or child-care provider is closed; 5. An employee’s inability to work or telework while they are seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19, when the employee has been exposed to COVID-19 or the employer has requested the test or diagnosis; 6. An employee’s inability to work or telework while they are obtaining COVID-19 immunization; and 	<ol style="list-style-type: none"> 1. An employee’s inability to work or telework due to any of the reasons outlined under the emergency paid sick leave reasons; and 2. An employee’s inability to work or telework due to a need to care for a son or daughter under the age of 18 years of age of such employee if the school or place of childcare has been closed, or 3. An employee’s inability to work or telework if the childcare provider of such son or daughter is unavailable due to concerns related to COVID-19. <p>Son or daughter 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>

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	7. An employee’s inability to work or telework while they are recovering from any injury, disability, illness, or condition related to COVID-19 immunization.	<i>An adult son or daughter 18 years or older who (1) has a mental or physical disability and (2) is incapable of self-care because of that disability would be eligible for the care benefits under EPSL and EFMLA.</i>
Documentation Required	<ul style="list-style-type: none"> • Request Form • Supporting documentation – based n reason for leave <ul style="list-style-type: none"> ○ Quarantine or isolation order ○ Note from healthcare provider ○ Notice from school or childcare provider identifying its closure due to COVID-19 	<ul style="list-style-type: none"> • Request Form • Supporting documentation – based n reason for leave <ul style="list-style-type: none"> ○ Quarantine or isolation order ○ Note from healthcare provider ○ Notice from school or childcare provider identifying its closure due to COVID-19
Health Benefits	If provided and elected, employee is entitled to continue coverage	If provided and elected, employee is entitled to continue coverage
Protection	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, 2021
- **Expiration Date:** September 30, 2021 (cannot 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 maybe 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.