

Families First Coronavirus Response Act (FFCRA)



Effective April 1 - December 31, 2020

Emergency FMLA

Do you have more or less than 500 employees?

Less

At the time of leave, has your employee worked more or less than 30 days?

More

What is the reason for being away from work?

→

Unable to work or telework due to care of child under age 18 because of school or childcare facility closure due to public health emergency.

More

FFCRA does not apply

Less

FFCRA does not apply

Any other reason: FFCRA does not apply

Job restoration at end of Emergency FMLA
Applies if employer has 25+ employees; those with less than 25 employees are generally excluded from requirement if position no longer exists following Emergency FMLA due to economic downturn or other circumstances.

Up to 10 weeks (paid at 2/3rds of employee's regular rate of pay)

Pay may be capped at \$200/day (or \$10,000/total). Employer may pay more, but tax credit capped at \$200/day or \$10,000/total.

10 Days (unpaid)

May use emergency paid sick leave

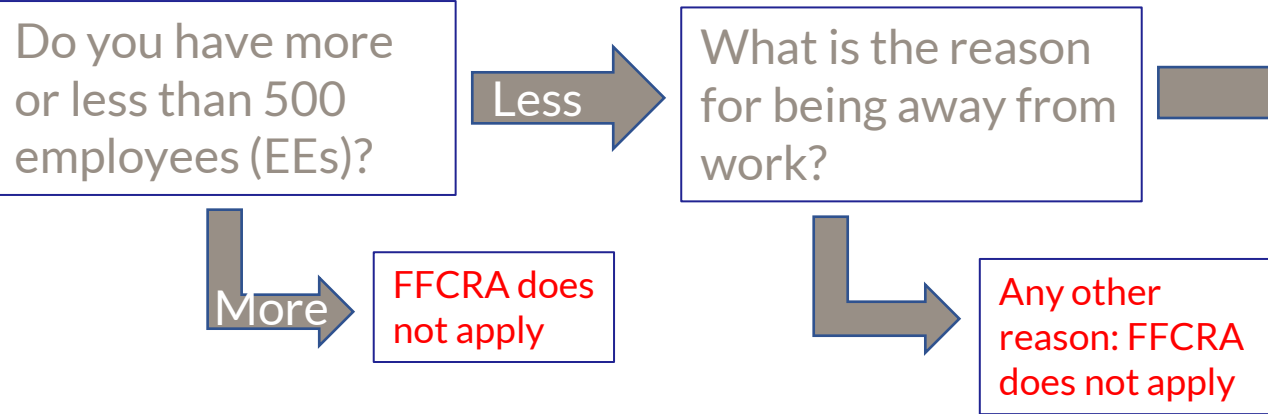
Emergency FMLA applies. Up to 12 weeks of job-protected leave.

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Emergency Paid Sick Leave



- Unable to work or telework due to:
1. EE is quarantined or isolated by Federal, State, or local order.
 2. EE advised by health care professional to self-quarantine due to concerns related to COVID-19.
 3. EE is experiencing symptoms of COVID-19 and seeking medical diagnosis.
 4. EE is caring for an individual subject to quarantine or isolation by Federal, State, or local order or by direction of health care professional.
 5. EE is caring for child because of school or childcare facility closure.
 6. EE is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with Secretary of Treasury and Secretary of Labor.

Employer may pay more, but tax credit capped based on employee pay caps.

Reasons 1-3
Paid at 100% of employee regular rate of pay
Pay may be capped at \$511/day or \$5,110/total

Reasons 4-6
Paid at 2/3rds of employee regular rate of pay
Pay may be capped at \$200/day or \$2,000/total

Emergency Paid Sick Leave
Up to 80 hours (prorated for PT employees)
**Emergency Paid Sick Leave is in addition to any other employer-provided paid time off.*