

### Families First Coronavirus Response Act (FFCRA)

	Who Does It Affect?	Eligibility Requirements	Reasons for Leave	Length of Time	Pay	Other Facts	Employer Tax Credits	Exemptions
<b>Paid Sick Leave (self)</b>	All employers with less than 500 employees	All active full and part time employees as of April 1, 2020  Not retroactive prior to April 1 <sup>st</sup>	Subject to government mandated quarantine  Advised to self-quarantine by a medical provider  Experiencing COVID-19 symptoms and seeking medical care	FTE: 80 hours (10 days)  PTE: based on the average number of hours in a typical two-week period	100% of pay, up to \$511/day; \$5,110 total	Does not rollover at year end and is not paid out upon separation  In addition to other sick or PTO time  Expires Dec. 31, 2020	Credit against payroll taxes (employer portion of Medicare and Social Security) equal to 100% of qualified sick leave wages paid by the employer for the quarter.  The process for seeking this credit will be posted at <a href="https://irs.gov/coronavirus">irs.gov/coronavirus</a>	Employers with less than 25 employees plus those with health care providers and emergency responders may be eligible for an exemption.  The process for seeking this exemption is TBD. <a href="#">Click here</a> for the FFCRA Q&A page.
<b>Paid Sick Leave (family member)</b>	All employers with less than 500 employees	All active full and part time employees as of April 1, 2020 who are unable to work or telecommute  Not retroactive prior to April 1 <sup>st</sup>	Caring for an individual subject to government mandated quarantine, or advised to self-quarantine by medical provider  To care for an employee's child (under 18) if the child's school or place of care is closed or unavailable due to public health emergency	FTE: 80 hours (10 days)  PTE: based on the average number of hours in a typical two-week period	66.67% of pay, up to \$200/day; \$2,000 total	Does not rollover at year end and is not paid out upon separation  In addition to other sick or PTO time  Expires Dec. 31, 2020	Credit against payroll taxes (employer portion of Medicare and Social Security) equal to 100% of qualified sick leave wages paid by the employer for the quarter.  The process for seeking this credit will be posted at <a href="https://irs.gov/coronavirus">irs.gov/coronavirus</a>	Employers with less than 25 employees plus those with health care providers and emergency responders may be eligible for an exemption.  The process for seeking this exemption is TBD. <a href="#">Click here</a> for the FFCRA Q&A page.

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<b>Expanded FMLA</b>	All employers with less than 500 employees	<p>30 calendar days of employment</p> <p>All active full and part time employees as of April 1, 2020 who are unable to work or telecommute</p> <p>Not retroactive prior to April 1st</p>	To care for an employee's child (under 18) if the child's school or place of care is closed or unavailable due to public health emergency	12 weeks	<p>First 10 days are unpaid. Employee may use paid sick leave or other PTO during this time.</p> <p>Remainder of leave is 66.67% of pay, up to \$200 day; \$10,000 total.</p>	<p>Expires December 31, 2020</p>	<p>Credit against payroll taxes (employer portion of Medicare and Social Security) equal to 100% of qualified sick leave wages paid by the employer for the quarter.</p> <p>The process for seeking this credit will be posted at <a href="https://www.irs.gov/coronavirus">irs.gov/coronavirus</a></p>	<p>Employers with less than 25 employees plus those with health care providers and emergency responders may be eligible for an exemption. <a href="#">Click here</a> for the FFCRA Q&amp;A page.</p> <p>Employers with 25+ employees must return employee to equivalent position.</p> <p>Employers with less than 25 employees may be excluded and need to make reasonable attempts to return the employee to work for up to a year following the leave.</p>

- Employers required to post a U.S. Department of Labor [model notice](#) of employee rights.
- Self-employed individuals and business owners are also eligible for tax credits. The process will be posted at: [irs.gov/coronavirus](https://www.irs.gov/coronavirus)
- Expanded unemployment eligibility includes waiving the 7-day waiting period and eliminating the requirement to concurrently seek work.