

## Families First Coronavirus Act - Department of Labor

**Qualified need related to a public health emergency (reason) for leave:** The employee is unable to work due to a need for leave to care for their child because the school or day care has been closed or the child care provider is unavailable due to a public health emergency.

- **Public Health Emergency Leave** - Expansion of FMLA
  - All private employers with fewer than 500 employees
  - April 1<sup>st</sup> new leave rules are applied (through Dec, not retroactive)
  - Expands FMLA to businesses with less than 500 employees employed for 30 days
- **What does the Law Do**
  - 10 days unpaid
  - Remainder paid at 2/3 of regular rate, capped at \$200 per day/\$10,000
  - 12-week duration
  - Restore employment status/position upon return except
    - position no longer exists due to economic conditions
    - make reasonable efforts to restore to an equivalent position
  - Exclusions
    - health care providers or emergency responder
    - exempt small businesses with fewer than 50 employees if compliance with the requirements would jeopardize the viability of the business (not defined)

**Emergency Paid Sick Leave** - is unable to work because the employee is quarantined by a government order or advice of a health care provider, and/or experiencing COVID-19 symptoms and seeking a medical diagnosis or is providing care for another individual

- Caregiver/Other circumstances for a child if the child's school or place of care has been closed or is unavailable
- Reasonable notice to employer requirements after 1st day
- Payments
  - 80 hours for full-time; or, if part-time, the amount the employee would work, on average, in a two-week period
  - Employee's own circumstances – capped at \$511 per day, \$5,110 in the aggregate
  - Caregiver/Other - 2/3 of pay, capped at \$200 per day and \$2,000 in the aggregate 80 hours for full-time
- Other Facts
  - cannot require that employees find a replacement, force employee to use other paid time off first
  - employees may choose to use emergency paid sick leave
  - no carry over; no pay upon

**Tax Credit** - Private employers will be allowed a credit against the employer portion of social security taxes/Medicare tax paid on wages

- Equal to what paid under the FMLA amendment or the Emergency Paid Sick Leave Act for certain qualified health plan expenses.
- Capped at \$511 per day for full pay; \$200 per day for 2/3 pay (also limited to 10 more days than what took credit for in prior quarters - unclear)
- Credit under the amendments to the FMLA, cannot exceed \$200 per day with an aggregate cap of \$10,000 in a calendar quarter
- Credit cannot exceed the applicable payroll taxes