Families First Coronavirus Response Act (FFA)
Effective April 2, 2020 – December 31, 2020

Start Here: Do you have more or less than 500 employees?

- More
  - Emergency FMLA
    - Up to 12 weeks of job protected leave
    - May use Emergency Paid Sick Leave
    - Pay may be capped at $200/day (or $10,000 in aggregate). Employer may pay more, but tax credit capped based on $200/day or $10,000 in aggregate.

- Less
  - At time of leave, has EE worked more or less than 30 days?
    - Less
      - FFA does not apply
    - Reason for being away from work
      - Any other reason
        - FFA does not apply
      - Unable to work or telework due to care of child < 18 y.o. because of school or childcare facility closure due to public health emergency

Emergency FMLA
10 days - unpaid
Up to 10 weeks - paid at 2/3 of EE’s regular rate of pay

Job restoration at end of Emergency FMLA

Applies if ER has 25+ EE: REs with <25 EE are generally excluded from this requirement if position no longer exists following Emergency FMLA due to economic downturn or other circumstances.
Workforce Absence Management

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Emergency Paid Sick Leave

START HERE
Do you have more or less than 500 employees?

More
FFA does not apply

Less
Reason for being away from work

Any other reason
FFA does not apply

Emergency Paid Sick Leave
Up to 80 hours
Prorated amount for part-time employees

Emergency Paid Sick Leave is in addition to any other employer-provided paid time off

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

Reasons (1) – (3)
Paid at 100% of EE’s regular rate of pay

Reasons (4) – (6)
Paid at 2/3 of EE’s regular rate of pay

Pay may be capped at $511/day (or $5,110 in aggregate)

Pay may be capped at $200/day (or $2,000 in aggregate)

Employer may pay more, but tax credit capped based on noted amounts above