

Provisions of the Families First Coronavirus Response Act (March 18, 2020)

	Emergency Family and Medical Leave Expansion Act ("FMLA Expansion Act")	Emergency Paid Sick Leave Act ("Sick Leave Act")
Covered Employer	<p>All employers with 500 employees or less.</p> <p><u>Possible Exclusions</u></p> <ul style="list-style-type: none"> • Healthcare providers and emergency responders • Businesses with fewer than 50 employees (if granted by Labor Department because business viability in question) 	Same as the FMLA Expansion Act
Qualified Employee	Any employee who has been working for an employer for at least 30 days.	No minimum duration of employment
Reason for the Leave	<p>A qualified employee who is unable to work (or telework) due to the need to care for a son or daughter under 18 years of age where:</p> <ul style="list-style-type: none"> • The child's school or place of care has been closed due to COVID-19, or • The child care provider is unavailable due to an emergency related to COVID-19 	<p>One or more of the following are qualified reasons:</p> <ol style="list-style-type: none"> Quarantine order by government authority related to COVID-19; Recommended by health care provider to self-quarantine; Coronavirus symptoms and seeking medical diagnosis; To care for an individual subject to a mandatory quarantine order or a recommendation to quarantine; To care for a child under 18 years of age if the school/place of care is closed, or child care provider is unavailable due to COVID-19; Employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services.
Required Leave Benefits	<p>Qualified employees - up to 12 weeks of leave</p> <ul style="list-style-type: none"> • Not required to pay first 10 days. Employees may use paid time off or paid leave under the Sick Leave Act (explained to the right) • Leave beyond the 10-day period must be paid at 2/3 of the employee's normal pay. (For employees who have fluctuating schedules, pay is determined by averaging the number of hours worked during the six months prior to taking leave and paying them 2/3 of their normal rate of pay for those hours.) <p><u>Benefit Limits</u></p> <ul style="list-style-type: none"> • 2/3 of wages up \$200 per day per employee or \$10,000 in the aggregate per employee 	<p>Full-time employees - 80 hours paid sick leave</p> <p>Part-time employees – the average number of hours worked in a typical two-week period. Look-back period 6 months and carry over from year to year prohibited</p> <p><u>Benefit Limits</u></p> <ul style="list-style-type: none"> • Full wages up to \$511 per day per employee or \$5,110 in the aggregate for leave taken for reasons (a), (b), or (c) above. • 2/3 of wages up to \$200 per day per employee or \$2,000 in the aggregate for leave taken for reasons (d), (e) or (f) above. <p><u>Employers Prohibited From Requiring</u></p> <ul style="list-style-type: none"> • Employees to use other paid leave before using leave under the Sick Leave Act • Employees who use sick leave to cover their hours/search for someone to cover their hours

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Job Restoration	<p>Employers required to return employees after leave to the same or equivalent position.</p> <p><u>Exception</u> Employers with less than 25 employees: If the position no longer exists due to an economic downturn or other change in operating conditions. Employers must make a reasonable attempt to return the employee to work for up to one year after the leave period expires.</p>	<p>No specific job restoration provisions</p> <p>Prohibits the unlawful discharge, discipline or discrimination against an employee who:</p> <ul style="list-style-type: none"> • Takes sick leave • Files a complaint • Participates in a proceeding under the Sick Leave Act
Employer Tax Credits	<p>100% tax credit to offset the wages paid by an employer</p> <ul style="list-style-type: none"> • Tax credits can be taken against employer's portion of social security taxes paid with payroll tax deposits • Credit capped at \$200 per day per employee and \$10,000 in the aggregate per employee for all calendar quarters • If credit exceeds tax deposits, the excess will be refunded to the employer (additional guidance on how to claim this refund is still coming) 	<p>Same as FMLA Expansion Act, except credit is capped at:</p> <ul style="list-style-type: none"> • \$511 per day per employee for sick time taken under reasons (a), (b) and (c) above capped at \$5,110 for all calendar quarters, and • \$200 per day per employee for sick time taken under reasons (d), (e) and (f) above capped at \$2,000 for all calendar quarters.
Notice to Employees	N/A	<p>Employers must post/keep posted notice of the Sick Leave Act in a conspicuous location</p> <p>Model notice to be provided by Secretary of Labor by March 25, 2020</p>