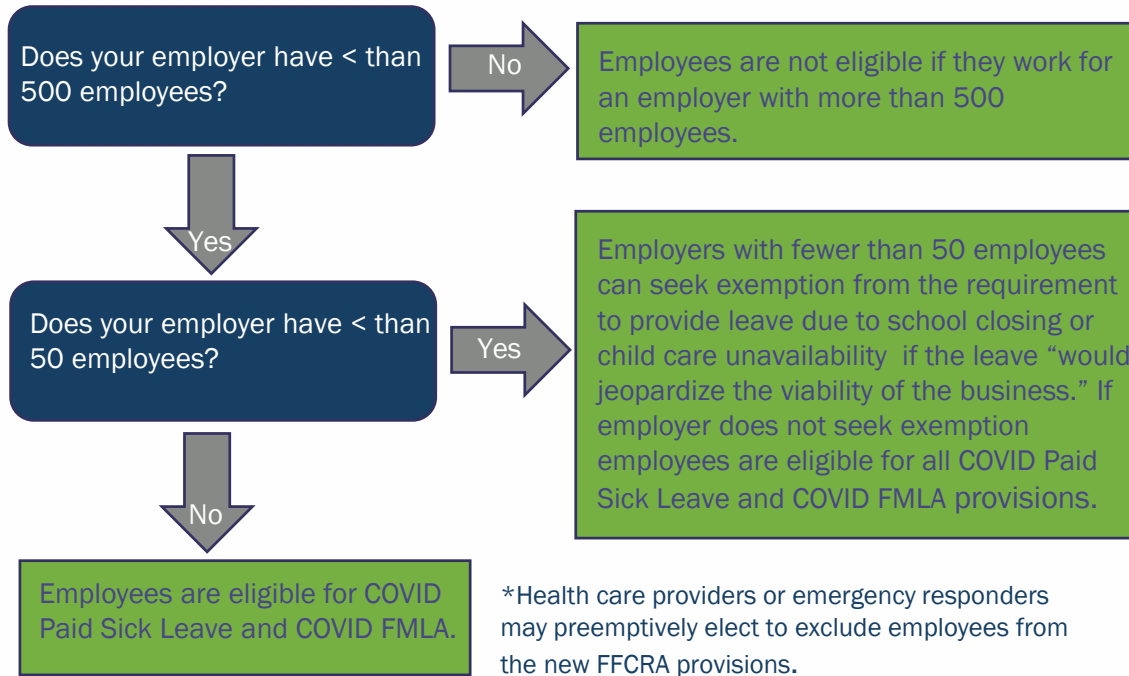


FAMILIES FIRST CORONAVIRUS RESPONSE ACT, H.R.6201

WHO IS ELIGIBLE?



Tax Credits for Employers: Covered employers qualify for dollar-for-dollar reimbursement through tax credits for all qualifying wages paid under the FFCRA. This includes Paid Sick Leave and FMLA. Qualifying wages are defined as those paid to an employee who takes leave under the Act for a qualifying reason, up to the appropriate per diem and aggregate payment caps. Tax credits also extend to amounts paid or incurred to maintain health insurance coverage.



The Families First Corona Virus Response Act (FFCRA) will take effect April 1, 2020. Provisions will apply from effective date through December 31, 2020.

COVID PAID LEAVE PROGRAMS

Paid Sick Leave

- Employee is to receive regular pay for 10 days, capped at \$511/day and \$5,110 in the aggregate, if they are subject to isolation or quarantine order, advised by healthcare professional to self quarantine, or experiencing symptoms and seeking medical care.
- Employee is to receive 2/3 regular pay rate for 10 days, capped at \$200/day and \$2,000 in the aggregate, if they are caring for an individual who is quarantine, caring for a child due to school or childcare provider closure, or any other “substantially similar condition” specified by the Secretary of Health and Human Services.
- Full Time employees are to receive up to 80 hours of paid sick leave; Part Time employees are granted leave equivalent to their average hours worked in a two-week period.
- Available for immediate use, regardless of how long the employee has been employed.
- This paid leave does not carry over to the following year and may be in addition to any paid sick leave currently provided by employers.

FMLA

- Employees may be eligible for up to 12 weeks of FMLA provided to employees who have worked at least 30 days and who are unable to work onsite or telework because they have to care for a child (under the age of 18) due to school or childcare provider closure.
- The 10 days can be unpaid – however an employee can use employer provided vacation or two weeks of Paid Sick Leave followed by up to 10 weeks of paid FMLA.
- After the initial 10-day unpaid period employer must pay full-time employees 2/3 the employee’s regular rate for the number of hours the employee would have normally worked. Limits on pay per employee are \$200/day and \$10,000 in the aggregate.
- Employers with more than 25 employees are to restore employees to position held prior to the leave. Employers with less than 25 employees are to make reasonable efforts to restore employee to prior or equivalent position.