

FAMILIES FIRST CORONAVIRUS RESPONSE ACT

▪ **Effective Date and Expiration**

- Signed into law on March 18, 2020.
- Effective date is April 2, 2020.
- Expires on December 31, 2020.

▪ **Substantive Employment-Related Provisions**

○ **Emergency Family and Medical Leave Expansion Act**

- **Basics:** Expands FMLA on a temporary basis to require paid leave for certain employees who are unable to work due to closure of child's school or daycare.
- **Employer Coverage:** Does not apply to employers with 500 or more employees. Also, the Secretary of Labor may exclude healthcare providers and emergency responders from coverage, and may exempt small businesses with fewer than 50 employees if the required leave would jeopardize the viability of their business.
- **Employee Eligibility:** Employee must have been employed for at least 30 days prior to the designated leave.
- **Reason for Leave:** Up to 12 weeks of job-protected paid leave for employees, who are unable to work or telework, to care for the employee's child if the child's school or daycare is closed or the childcare provider is unavailable due to a public health emergency.
- **Paid Leave Component:** After the first 10 days of leave, the employer generally must pay full-time employees at two-thirds the employee's regular rate for the number of hours the employee would otherwise be normally scheduled. Paid leave is capped at \$200 per day and \$10,000 in the aggregate per employee.
- **Job Restoration:** As under the normal FMLA, employees must return an employee who has taken leave to the same or equivalent position upon their return to work. Employers with fewer than 25 employees are

generally excluded from this requirement but must still make reasonable efforts to return the employee to an equivalent position.

- Reimbursement of Employers: Employers who are required to provide paid leave will be given refundable tax credits against their portion of Social Security taxes.
- **Emergency Paid Sick Leave Act**
 - Basics: Provides up to 2 weeks of paid sick leave for certain employees who are impacted by the public health emergency.
 - Employer Coverage: Does not apply to employers with 500 or more employees. Also, employers who are healthcare providers or emergency responders may exclude themselves from coverage.
 - Employee Eligibility: All employees of covered employers (regardless of duration of employment prior to leave).
 - Benefit/Reason for Sick Leave:
 - Employees will receive up to 80 hours of sick leave at full pay capped at \$511 per day and \$5,100 total per employee if:
 - subject to a federal, state or local quarantine or isolation order related to COVID-19;
 - advised by a health care provider to self-quarantine due to COVID-19 concerns;
 - experiencing COVID-19 symptoms and seeking medical diagnosis;
 - Employees will received up to 80 hours of sick leave at two-thirds pay capped at \$200 per day and \$2,000 total per employee if:
 - caring for an individual subject to a federal, state or local quarantine or isolation order or advised by a health care provider to self-quarantine due to COVID-19 concerns;

- caring for the employee's child if the child's school or place of care is closed or the child's care provider is unavailable due to public health emergency; or
 - experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor.
- Reimbursement of Employers: Employers who are required to provide paid sick leave will be given refundable tax credits against their portion of Social Security taxes.