

FAMILY FIRST CORONAVIRUS RESPONSE ACT

Enacted by the U.S. Congress-March 18, 2020

Effective Dates- April 1, 2020 to Dec. 31, 2020

The FFCRA provides benefits to employees of employers with fewer than 500 employees. Employees who are laid off or unable to work after the effective date of the Act as the result of the coronavirus emergency may receive benefits under one or both of two of the components of the Act; the Emergency Family Medical leave Act and the Emergency Paid Sick Leave Act outlined below. Employers with less than 50 employees may apply to the US Department of Labor for exemptions from the Act.

Emergency FMLA Expansion Act

Benefits under the FMLA (passed in 1993) continue to exist. under previously enacted requirements.

1. Under the Expansion Act, eligible employees employed by their employer for at least 30 days may take up to 12 weeks of leave.
2. Eligible employees are only those who take leave to care for the employee's child (under 18 years of age) if the school, place of care, or child care provider is unavailable because of the public health emergency and the parent is unable to work or telework.
3. The first 10 days of the 12 week leave are unpaid. Employees may use accrued time off benefits or payments under the Emergency Sick Leave Act during that period.
4. Eligible employees receive 2/3 of their regular pay rate for their normal hours capped at \$200/day (\$10,000 over 10 weeks) .
5. Following leave, the employee must be restored to his/her prior position.
6. Employers with fewer than 25 employees need not be restored to their jobs if those jobs no longer exists due to the emergency. But, such employers must make a reasonable effort to restore employees to their same or equivalent positions within the year following conclusion of the public health emergency.

Emergency Paid Sick Leave Act

1. All employees are covered from their first day of employment.
2. Employers are required to provide full time employees with 80 hours of paid leave, in addition to any leaves which are due their employees. Part time employees are paid pro rata.

3. Employers may not require employees to use other paid leaves they are due before the employee uses leave under this Act.
4. Covered employees may use this paid sick leave to the extent they are unable to work or telework during the 80 hours period because of the coronavirus, if:
 - A. They are subject to federal or local quarantine or isolation,
 - B. They have been advised by health provider to self-quarantine,
 - C. They are experiencing symptoms and seeking medical diagnosis,
 - D. They are caring for person subject to quarantine or who has been advised to quarantine because,
 - E. They are caring for their child whose school, place of care or provider is unavailable,
 - F. They are experiencing symptoms substantially similar to those of coronavirus.
5. Employees are to be paid no less than their normal rate, capped at \$511/day (\$5110 in total) if on leave for A -C above. If on leave for D-F above, paid leave is calculated at 2/3rds their regular rate, capped at \$200/day (\$2,000 in total).

Tax Credits

Covered employers may utilize payroll tax credits to cover the cost of the payments to employees that are described above,

Under Massachusetts law, unemployment insurance benefits, administered by the Department of Unemployment Assistance, are also available to employees laid off at this time. DUA provides such insurance for a period of 30 weeks.

Note: This is a brief overview of the FFCRA. It is not intended as legal advice. There remain many questions concerning the interpretation of the Act which may be addressed by Congress or through regulations. Please refer any questions to your legal counsel.