

FAMILIES FIRST CORONAVIRUS RESPONSE ACT

Effective April 2, 2020

Law	Covered Employers	Protected Employee	Benefits Received	Reimbursement for Employer	Additional Notes
Emergency Family and Medical Leave Expansion Act	Employers with fewer than 500 Employees	Employees who cannot work or telework because of “a need for leave to care for the son or daughter under 18 years of age of such employee if the school or place of care has been closed, or the child care provider of such son or daughter is unavailable, due to a public health emergency”	<p>Twelve weeks of job protections (of which the first ten days are unpaid pursuant to this law)</p> <p>Followed by ten weeks of paid leave to be paid at 2/3 of the employee’s regular rate of pay for the hours the employee would otherwise be normally scheduled to work, capped at \$200 per day and \$10,000 in the aggregate for each employee</p>	A credit against the OASDI portion of the payroll tax, or a refund check if the credit is not enough, in the amount of paid leave provided for each eligible employee up to \$200 per day and \$10,000 per employee in the aggregate	<p>An employee may elect to substitute any available paid leave for the unpaid leave portion of Expanded FMLA</p> <p>Employees must provide notice of the need for leave as soon as practicable</p> <p>Employers with fewer than 50 employees could be exempted from the paid leave requirements “when the imposition of such requirements would jeopardize the viability of the business as a going concern”</p>
Emergency Paid Sick Leave Act	Employers with fewer than 500 Employees	<p>Employees who cannot work or telework because: (i) the employee is subject to a coronavirus quarantine or isolation order; (ii) the employee has been advised by a health care provider to self-quarantine due to coronavirus concerns; (iii) the employee is experiencing symptoms of coronavirus and is seeking a medical diagnosis</p> <p>Employees who cannot work or telework because: (iv) the employee is caring for an individual described in (i) or (ii) above; (v) the employee is caring for a child whose school or place of care is closed, or the child care</p>	<p>Full-time employees get 80 hours and part-time employee’s get two (2) weeks of paid sick leave at 100% of the employee’s regular rate of pay (but not less than applicable minimum wage) up to \$511/day and \$5,110 in the aggregate for each employee</p> <p>Full-time employees get 80 hours and part-time employee’s get two (2) weeks of paid sick leave at 100% of the employee’s regular rate of pay (but not less than applicable minimum wage)</p>	<p>A credit against the OASDI portion of the payroll tax, or a refund check if the credit is not enough, in the amount of paid leave provided for each eligible employee up to \$511 per day and ten days per employee per quarter in the aggregate</p> <p>A credit against the OASDI portion of the payroll tax, or a refund check if the credit is not enough, in the amount of paid leave provided for each eligible employee up to \$200 per</p>	<p>Paid sick time does not carryover from one year to the next</p> <p>Cannot require an employee taking this benefit to find a replacement</p> <p>Available for immediate use regardless of length of employment</p> <p>Employers cannot require the use of other forms of paid leave prior to exhaustion of this leave</p> <p>Employers will be required to post model notices</p> <p>No retaliation against an employee who takes this leave</p>

		<p>provider of the child is unavailable, due to COVID-19 precautions; or (vi) the employee is experiencing any other substantially similar condition specified by HHS in consultation with the Treasury and Labor Departments.</p>	<p>up to \$200/day and \$2,000 in the aggregate for each employee</p>	<p>day and ten days per employee per quarter in the aggregate</p>	<p>Failure to provide this leave results in exposure to liquidated damages and attorney's fees</p> <p>Employers with fewer than 50 employees could be exempted from the paid leave requirements "when the imposition of such requirements would jeopardize the viability of the business as a going concern"</p>
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