

Frequently Asked Questions re. Coronavirus Relief

Small Business FAQs from DOL Guidance on Paid Sick Leave & Expanded Family and Medical Leave:

“Paid sick leave” – means paid leave under the Emergency Paid Sick Leave Act. H.R. 6201 provided, for businesses with less than 500 employees, a tax credit that allows the federal government to reimburse employers for giving employees full paid sick leave for 10 days.

“Expanded family and medical leave” – means paid leave under the Emergency Family and Medical Leave Expansion Act. H.R. 6201 provided, for businesses with less than 500 employees, a tax credit that allows the federal government to reimburse employers for giving employees 10 weeks of expanded family and medical leave at 2/3 salary.

Part-Time Employees: A part-time employee is entitled to leave for his or her average number of work hours in a two-week period. Therefore, you calculate hours of leave based on the number of hours the employee is normally scheduled to work. The part-time employee may take

Reimbursement Amounts:

- **SITUATION A:** If you are taking sick leave because of illness-related reasons (1 - subject to a federal, state, or local quarantine or isolation order; 2- have been advised by a healthcare provider to quarantine or self-isolate; or 3- are experiencing symptoms of COVID and are seeking a diagnosis), you will receive your regular payment. However, there is a **maximum of \$511 per day, or \$5,110 total over the entire 10 day paid sick leave period.**
- **SITUATION B:** If you are taking sick leave to give care to (1- an individual subject to a federal, state, or local quarantine or isolation order; 2- an individual who has been advised by their healthcare provider to quarantine or self-isolate; 3- a child whose school has closed, or child care is unavailable, due to COVID; 4- experiencing any other substantially-similar condition that may arise, as specified by the Secretary of Health and Human Services), you will receive 2/3 of your regular pay. There is a **maximum of \$200 per day, or \$2,000 over the entire 10 day paid sick leave period.**
- If an employee in either Situation A (illness-related) or Situation B (caregiver) needs to access the remaining 10 weeks of expanded family and medical leave, they will be paid at 2/3 pay with a maximum of \$200 a day, or \$10,000 for 10 weeks.

How are pay rates calculated?

The regular rate of pay used to calculate your paid leave is the average of your regular rate over a period of up to six months prior to the date on which you take leave. If you have not worked for your current employer for six months, the regular rate used to calculate your paid leave is the average of your regular rate of pay for each week you have worked for your current employer. If you are paid with commissions, tips, or piece rates, these amounts will be incorporated into the above calculation to the same extent they are included in the calculation of the regular rate under the FLSA.

What happens if I use my 80 hours of paid sick leave for my self-quarantine and then get sick again later in the year – can I access additional paid sick leave?

No. You may take up to two weeks—or ten days—(80 hours for a full-time employee, or for a part-time employee, the number of hours equal to the average number of hours that the employee works over a typical two-week period) of paid sick leave for any combination of qualifying reasons. However, the total number of hours for which you receive paid sick leave is capped at 80 hours under the Emergency Paid Sick Leave Act.

What if my area is under a state quarantine, or I'm caring for a loved one, but can still telework - Do I need to access these paid sick leave or expanded family and medical leave programs? Is there flexibility to work out an arrangement with my employer?

If you can still perform your work duties remotely, great! These programs are reserved for individuals unable to telework, whether that's because the job functions cannot be performed remotely or if any of the situations outlined above prevent them from working.

If you and your employer agree that you will work your normal number of hours, but outside of your normally scheduled hours (for instance early in the morning or late at night), then you are able to work and leave is not necessary unless a COVID-19 qualifying reason prevents you from working that schedule.

The Department intentionally left flexibility for employers and employees to collaborate to achieve flexibility and meet mutual needs. Expanded family and medical leave for qualified COVID-related reasons can be combined with telework in increments agreed upon by the employer and the employee. For example, if you agree on a 90-minute increment, you could telework from 1:00 PM to 2:30 PM, take leave from 2:30 PM to 4:00 PM, and then return to teleworking.

However, it's worth noting that the full paid sick leave must be taken in full-day increments. You must continue to take paid sick leave each day until you either (1) use the full amount of paid sick leave or (2) no longer have a qualifying reason for taking paid sick leave.

If my employer closed my worksite before April 1, 2020 (the effective date of the FFCRA), can I still get paid sick leave or expanded family and medical leave?

No. If, prior to the FFCRA's effective date, your employer sent you home and stops paying you because it does not have work for you to do, you will not get paid sick leave or expanded family and medical leave but you may be eligible for unemployment insurance benefits.

If my employer reduces my scheduled work hours, can I use paid sick leave or expanded family and medical leave for the hours that I am no longer scheduled to work?

No. If your employer reduces your work hours because it does not have work for you to perform, you may not use paid sick leave or expanded family and medical leave for the hours that you are no longer scheduled to work. This is because you are not prevented from working those hours due to a COVID-19 qualifying reason, even if your reduction in hours was somehow related to COVID-19.

Constituent Questions re. Recovery Checks

Eligibility:

- Individuals who made \$75,000 or less in 2018 income are eligible for the maximum check amount: \$1200. For couples with a combined 2018 income of \$150,000 or less are eligible for checks up to \$2,400, plus an extra \$500 for each child.
- The rebate amount is reduced by \$5 for each \$100 a taxpayer's income exceeds the phase-out threshold. The amount is completely phased-out for single taxpayers with incomes exceeding \$99,000 and \$198,000 for joint filers.

When will I get my check?

Distribution of economic impact payments will begin in the next three weeks and will be distributed automatically, with no action required for most people.

What if the government doesn't have my direct deposit information?

In the coming weeks, Treasury plans to develop a web-based portal for individuals to provide their banking information to the IRS online, so that individuals can receive payments immediately as opposed to checks in the mail.

I am not typically required to file a tax return. Can I still receive my payment?

Yes. Low-income taxpayers, senior citizens, Social Security recipients, some veterans and individuals with disabilities who are otherwise not required to file a tax return will not owe tax.

I have not filed my tax return for 2018 or 2019. Can I still receive an economic impact payment?

Yes. The IRS urges anyone with a tax filing obligation who has not yet filed a tax return for 2018 or 2019 to file as soon as they can to receive an economic impact payment. Taxpayers should include direct deposit banking information on the return.

I need to file a tax return. How long are the economic impact payments available?

For those concerned about visiting a tax professional or local community organization in person to get help with a tax return, these economic impact payments will be available throughout the rest of 2020.