

FAMILIES FIRST CORONAVIRUS RESPONSE ACT REQUIREMENTS

Overview

Effective: April 2, 2020 through December 31, 2020.

Two-part law: 1) Mandatory protected leave (limited purpose extension of the FMLA); and 2) Mandatory pay during protected leave (Emergency Paid Sick Leave Act).

Covers all employers with <500 employees and government agencies.

Covers almost all employees.

Only covers leave taken for COVID-19 related reasons:

1. The employee is subject to a federal, state or local quarantine or isolation order related to COVID-19.
2. The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19.
3. The employee is experiencing symptoms of COVID-19 and is seeking a medical diagnosis.
4. The employee is caring for an individual who is subject to a quarantine or isolation order or has been advised by a health care provider to self-quarantine.
5. The employee is caring for a son or daughter because the child's school or place of care has been closed or the child's childcare is unavailable due to COVID-19 precautions.
6. The employee is experiencing any other substantially similar condition specified by the Secretary of the HHS in consultation with the Secretary of the Treasury and the Secretary of Labor.

Requires posters (to be prepared by the Department of Labor by April 2, 2020).

Application

Leave Timeframe	Required Leave	Required Pay	Notes
First 2 weeks	Full 2 weeks for any COVID-19 reason (above).	<p>If leave is for reasons #1 through #3: Pay is at the employee's regular rate. Capped at \$511/ day (\$5110 maximum).</p> <p>If leave is for reasons #4 or #5: Pay is at the employee's regular rate. Capped at \$200/ day (\$2000 maximum).</p>	<p>Applies to all employees.</p> <p>May not require exhaustion of PTO first.</p> <p>Only one paid leave per employee in this timeframe.</p> <p>Nonpayment treated as failure to pay wages.</p> <p>Health care employers may exempt providers.</p> <p>Pay is refundable through employment tax credits claimable each quarter: full amount of mandatory leave pay + health insurance premiums for the same period + Medicare tax for the same period.</p>
Weeks 3 through 12	Up to 10 weeks if employee is unable to work (or telework) due to a need to care for a child if school or childcare is closed or provider unavailable due to declared public health emergency.	<p>2/3 of pay at employee's regular rate. Capped at \$200 per day (\$10,000 maximum).</p>	<p>Covers employees with at least 30 days of service.</p> <p>Employee must be restored to original position after leave unless employer has <25 employees and position has been eliminated. Then must seek an alternative position or contact employee to notify of available position within one year.</p> <p>Pay is refundable through employment tax credits claimable each quarter: full amount of mandatory leave pay + health insurance premiums for the same period + Medicare tax for the same period.</p>