



Families First Coronavirus Response Act Explained

	FMLA Expansion Act	Emergency Paid Sick Leave Act
Covered Employers	Employers with fewer than 500 employees are covered.	Employers with fewer than 500 employees are covered.
Covered Employees	Any employee who has been employed for at least 30 calendar days.	All employees (no matter how long they have been employed).
Covered Leave Purpose	To care for a child under 18 of an employee if the child's school or place of care has been closed, or the childcare provider is unavailable, due to a public health emergency, defined as an emergency with respect to the coronavirus declared by a federal, state, or local authority.	<ol style="list-style-type: none"> 1. When quarantined or isolated subject to federal, state, or local quarantine/isolation order; 2. When advised by a health care provider to self-quarantine (due to concerns related to COVID-19) 3. When experiencing symptoms of COVID-19 and seeking a medical diagnosis; 4. When caring for an individual doing #1 or #2 (2/3 pay); 5. When caring for a child whose school or place of care is closed due to COVID-19 (2/3 pay); or 6. When the employee is experiencing any other substantially similar condition (2/3 pay).
Duration	Up to 12 weeks of job-protected leave.	<p><i>Full time employees</i> are entitled to 80 hours of paid sick leave.</p> <p><i>Part time employees</i> are entitled to sick leave equal to the number of hours worked on average over a typical two-week period.</p>

FMLA Expansion Act

Emergency Paid Sick Leave Act

Compensation	No pay for first 10 days of leave (employee can, but is not required, to use any other leave available to them, including the emergency sick leave discussed below). Employers may not require employees to use paid leave during this period. After 10 days, employers must pay two thirds of the employee's regular rate of pay for the number of hours they would normally be scheduled to work, capped at \$200/day and \$10,000 total.	Sick leave must be paid at the employee's regular rate of pay for leave used for the employee's own illness, quarantine, or care (Pay is capped at \$511/day and \$5,110 total). Sick leave must be paid at two-thirds of the employee's regular rate if taken to care for a family member or to care for a child whose school has closed, or if the employee's childcare provider is unavailable due to the coronavirus (Pay is capped at \$200/day and \$2,000 total).
Reinstatement to Position after Leave	The same reinstatement provisions apply as apply under the traditional FMLA. However, restoration to position does not apply to employers with fewer than 25 employees if certain conditions are met.	N/A

Notices & Other Paid Leave Programs

- + This act does not pre-empt existing state and local paid sick leave requirements.
- + Employers cannot require employees to use other leave first.
- + Sick leave provided for under the act does not carry over from year to year, and the requirements expire December 31, 2020.
- + Employers must post a model notice, which will be provided by the federal government.

Note: The act reserves the right for the secretary to exclude certain care providers and first responders from the list of "eligible employees" and exempt small businesses with fewer than 50 employees if business viability was jeopardized.

How to Calculate

The emergency paid sick leave benefit caps at 80 hours for full-time workers or the average number of hours across a two-week period for part-time employees.

Employers calculate emergency paid sick leave using an employee's minimum or regular hourly rate across their normal or average hours for a day.

Payroll Tax Credit (please consult with a cannabis tax professional)

- + Applies to both the emergency FMLA expansion and the emergency sick leave.
- + Dollar for dollar credit for sick leave and paid FMLA wages against the employer portion of Social Security taxes.
- + Refund is possible for amounts that exceed what is available as a credit.
- + Limits on what can be claimed mirror the caps for what must be paid.

Health Plan Benefit Mandate

The act requires all insured and self-funded medical plans, including grandfathered plans, to cover diagnostic testing-related services for COVID-19 at 100 percent without any deductibles or co-pays.

Examples include services provided by doctors, emergency rooms, and urgent care centers leading up to the decision that testing is needed, along with the actual lab-based testing.

The mandate does not apply to treatment.

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