

Families First Coronavirus Response Act (FFCRA): Emergency Paid Sick Leave Act (EPSLA) Emergency Family and Medical Leave Expansion Act (EFMLEA)

Certain public employers, and private employers with fewer than 500 employees must provide pay for leave taken between **Apr. 1-Dec. 31, 2020** for Qualifying Reasons.

Certain small businesses can request an exemption for Reason #5 below.

Employers may exclude Health Care Providers and Emergency Responders.

Paid Leave (special rules apply for intermittent leave)

First 10 days (EPSLA for all EEs):

2 weeks up to 80 hours

@ 100% of pay* for qualifying reasons #1-3, up to \$511/day and \$5,110 total

@ 2/3's pay* for qualifying reasons #4-6, up to \$200/day and \$2,000 total

Remaining days up to 10 weeks (EFMLEA for EEs employed 30+ days):

@ 2/3's pay* for qualifying reason #5, up to \$200/day and \$10,000 total

***Calculation of Pay:** *The greater of the EE's regular rate or applicable minimum wage*

(for EE eligible for both EPCombined duration for qualifying reason #5 SLA and EFMLEA):

A F/T EE is eligible for up to 12 weeks of leave at 40 hours a week, and a P/T EE is eligible for the # of hours normally scheduled to work over that period. 12-week max is combined with FMLA leave taken in 12-month period.

Prohibitions:

Employers may not discharge, discipline, or otherwise discriminate against any EE who takes EFMLEA and files a complaint or institutes an FFCRA proceeding.

Penalties and Enforcement: FLSA penalties and enforcement apply for violations of the first 2 weeks' EFMLEA or unlawful termination provisions of the FFCRA. Violation of the provisions providing for up to an additional 10 weeks of EFMLEA is subject to FMLA enforcement provisions. The DOL will observe a non-enforcement period (Mar. 18 to Apr. 17, 2020) for reasonable "good faith" efforts to comply.

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Qualifying Reasons:

COVID-19 related leave may be available to an employee who is unable to (tele)work and:

1. is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;
2. has been advised by a health care provider to self-quarantine related to COVID-19;
3. is experiencing COVID-19 symptoms and is seeking a medical diagnosis;
4. is caring for an individual subject to an order described in (1) or self-quarantine as described in (2);
5. is caring for his or her child whose school or place of care is closed (or child care provider is unavailable) due to COVID-19 related reasons; or
6. is experiencing any other substantially-similar condition specified by the U.S. Department of Health and Human Services

Tax Credits:

Reimbursement for qualifying wages paid for FFCRA, health plan coverage and employer-share of Medicare leave. Employer may retain federal employment taxes for applicable quarter and report on IRS Form 941. Advance payment can be requested via IRS Form 7200.

Notice:

Employers must post FFCRA notice in a conspicuous place on its premises.