

## **Emergency Paid Sick Leave Act - EPSLA** leave taken Apr. 1 - Dec. 31, 2020 (private employer with <500 EEs, & public employer of any size)

- Paid leave for an EE who is unable to (tele)work because the EE:
  1. Is subject to a govt quarantine/isolation order related to Coronavirus;
  2. has been advised by a health care provider to quarantine for Coronavirus concerns;
  3. is experiencing symptoms of Coronavirus & seeking a medical diagnosis;
  4. is caring for an individual who is subject to an order as described above or has been advised by a health care provider as described above;
  5. is caring for a son or daughter if the child’s school or place of care has been closed or the child’s child care provider is unavailable due to Coronavirus precautions; or
  6. is experiencing any other substantially similar condition specified by the Secretary of HHS in consultation with the Secretary of the Treasury & the Secretary of Labor.
- F/T EEs - 80 hours of paid leave max.
- P/T EEs - paid leave based on the # of hours worked over an average 2-week period max.
- EE on leave to care for herself receives her full regular rate of pay for the # of hours she would work per day. Up to \$511 per day (\$5,110 aggregate) per EE.
- EE who takes leave to care for others- including children home from school or without childcare - 2/3 of her regular rate of pay (or the applicable minimum wage, if greater). Up to \$200 per day (\$2,000 aggregate) per EE.
- This leave must be provided in addition to any existing other employer paid leave benefits. EE can exhaust EPSLA leave before using other employer leave benefits.
- EE can maintain health coverage while on leave & generally has right to return to work.
- Follow DOL & IRS documentation (from EE) & retention reqts for Tax Credit.
- Exemption for certain small businesses (fewer than 50 EEs) for Leave #5 (above).

## **Health Plan Mandates CARES Act** amended FFCRA to require (1) coverage for other approved tests & (2) plan to pay cash price to out-of-network provider (grandfathered & non-grandfathered, group & individual plans)

- Cover FDA-approved, in vitro diagnostic products to detect the virus that causes COVID-19, without cost-sharing, preauthorization, or other med management reqts.
- Cover related services received at the urgent care, ER, or in-person or telehealth visits resulting in an order for or administration of a covered diagnostic test.
- Effective from enactment for the length of the declared public health emergency.

## **Tax Credit**

- Payroll tax credits to reimburse employer for EPSLA and EFMLEA paid leave wages, employer’s share of Medicare tax on those wages, and qualified health plan expenses.
- Employer can retain federal employment taxes equal to those amounts in lieu of depositing it with the IRS and report the expenses on IRS Form 941.
- Employer can request an advance payment, if needed, using IRS Form 7200.
- Employer is not subject to the employer portion of social security tax on those wages.
- Certain governmental employers do not qualify.

## **Emergency Family Medical Leave Expansion Act - EFMLEA**

leave taken Apr. 1 - Dec. 31, 2020 (employer with <500 EEs)

- Leave for EE to care for his/her child (under age 18) if the child’s school or childcare is closed, or the childcare provider is unavailable, due to COVID-19 public health emergency.
- Applies to EE who has worked for 30+ calendar days.
- EE can use EPSLA or accrued other employer paid leave during the initial 10 days, but employer cannot require EE to do so.
- After the initial 10-day period, employer must provide add’l paid leave to EE for the remaining 10 weeks, but only at 2/3’s of the EE’s regular rate of pay for the # of hours the EE would normally be scheduled to work. Up to \$200 per day (\$10,000 aggregate) per EE. Employer can require EE to take accrued other employer paid leave concurrently to reach regular pay rate.
- 12-week max includes leave time taken for existing FMLA within 12-month period.
- EE must give employer as much notice as practicable for this leave.
- Follow DOL & IRS documentation (from EE) & retention reqts to Tax Credit.
- EE can maintain health coverage while on leave & generally has right to return to work.
- No changes to existing FMLA reqts.
- Exemption for certain small businesses (fewer than 50 EEs).

Updated 4/7/2020

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