

Families First Coronavirus Response Act
Summary by CA HR Services 3-27-2020
ACT Official Effective Date: April 1, 2020

	The Emergency Expansion of the Family Medical Leave Act – Paid Leave	Emergency Paid Sick Leave
ACT summary	<p>Employers with less than 500 employees must allow employees up to 12 weeks of Paid Family Leave (consistent or intermittent) who are unable to work (or telework) because their child’s school has been closed or the child care provider is unavailable due to the coronavirus.</p> <p>The ACT eliminates the standard FMLA requirements for an employee to be covered (e.g., for this new law, do not need to show 12 months, 1250 hours, or 50 or more employees within 75 miles)</p> <p>Businesses can receive immediate tax credit via Coronavirus Tax Relief. More information found at: https://www.irs.gov/coronavirus</p>	<p>Employers with less than 500 employees must also provide employees with two weeks (80 hours) of Paid Sick Leave to be paid at the employee’s regular rate of pay (subject to certain caps and restrictions described below) if the employee is unable to work (or telework) for any of the following reasons. See Eligibility Requirements.</p> <p>Businesses can receive immediate tax credit via Coronavirus Tax Relief. More information found at: https://www.irs.gov/coronavirus</p>
Compensation Breakdown	<p>Although the first 10 days of leave may be unpaid, the remainder of this leave (up to 10 weeks) must be paid at least two-thirds (2/3) the employee’s regular rate of pay (not to exceed \$200 per day and \$10,000 in the aggregate).</p> <p>During the 10-day period, an employee may elect to substitute any accrued vacation leave, personal leave, medical or sick leave, use unpaid time off or use the Emergency Paid Sick Leave.</p>	<p>Two weeks (80 hours) of Paid Sick Leave to be paid at the employee’s regular rate of pay with the following caps:</p> <p>RE Employee: Paid sick time is capped at \$511 per day and \$5,110 in the aggregate if the employee is subject to quarantine, has been advised by a health care provider to self-quarantine, or if the employee is experiencing COVID-19 symptoms and seeking medical diagnosis.</p> <p>RE Childcare: If, on the other hand, the employee is simply caring for an individual who is subject to a quarantine or is caring for a child whose school or place of care is closed, paid sick time must only be paid at a rate of two-thirds (2/3) the employee's regular rate and is capped at \$200 per day and \$2,000 in aggregate.</p>
Eligibility Requirements	<p>To be eligible, employees must have worked for at least 30 days (does not need to be consecutive) and the child must be under 18 years old.</p> <p>The employee must be unable to work (or telework, if made available by the employer) due to a need to care for their son or daughter under 18 years old, if:</p> <ol style="list-style-type: none"> 1. The school or place of care has been closed, or 2. The child care provider of the son or daughter 	<p>Paid Sick time must be provided by an employer to a Part Time or Full Time employee who is unable to work (or telework) for the following reasons:</p> <ol style="list-style-type: none"> 1. To self-isolate if the employee is diagnosed with Coronavirus 2. To obtain a medical diagnosis or care if the employee is experiencing the symptoms of Coronavirus 3. To comply with a recommendation of a health care provider or public official that

		<p>the employee self-isolate due to coronavirus concerns</p> <ol style="list-style-type: none"> 4. The employee is caring for an individual who is quarantined or advised to self-isolate 5. The employee is caring for a son or daughter if the school or place of care has been closed, or the child care provider is unavailable due to coronavirus 6. The employee is experiencing substantially similar conditions as specified by the Secretary of Health and Human Services
Exemptions for Companies under 50 employees	<ol style="list-style-type: none"> 1. The Act provides for the Secretary of Labor to issue regulations relating to exemption of small businesses with fewer than 50 employees from the requirements of Paid Sick Leave provisions, when the imposition would jeopardize the viability of the business. STAY TUNED FOR MORE DETAILS. 2. An employer of a health care provider or emergency responder may elect to exclude such employees from the application of these provisions. <p><i>Per Department of Labor: To elect this small business exemption, you should document why your business with fewer than 50 employees meets the criteria set forth by the Department, which will be addressed in more detail in forthcoming regulations.</i></p>	
Job Restoration	N/A	Companies under 25 employees may be exempt
Notice Requirements	<p>https://www.dol.gov/sites/dolgov/files/WHD/posters/FFCRA_Poster_WH1422_Non-Federal.pdf</p> <p>Notice requirements must be posted and/or to be sent to all employees via email.</p> <p>FAQ https://www.dol.gov/agencies/whd/pandemic/ffcra-poster-questions</p>	
Coronavirus Tax Relief	<p>The IRS has established a special section focused on steps to help taxpayers, businesses and others affected by the coronavirus. This page will be updated as new information is available.</p> <p>https://www.irs.gov/coronavirus</p>	

Please let us know if you have any questions pertaining to COVID-19, furloughs, layoffs or any other Human Resources questions or projects. Our team of expert HR consultants can be reached at 858-228-5535 or info@CAHRservices.com