



SPIRITUS LAW

Key Points Summary

The Families First Coronavirus Response Act ("FFCRA") & Emergency Paid Sick Leave Act

- The FFCRA will become effective on April 2, 2020 and expires on December 31, 2020.
- Eligible employees of covered employers may take up to **12 weeks** of FMLA leave if they are unable to work (or telework) because they must care for a son or daughter under 18 years of age. The need for leave must be caused by the closing of the child's elementary or high school or place of care, or the unavailability of the child's childcare provider, due to a declared COVID-19 public health emergency.
- The new paid leave requirements apply to all employers with less than 500 employees.
- Employer will receive tax credits equal to 100% of FFCRA paid leave wages paid by employer.
- Qualified employees that are unable to work have the right to choose to use paid emergency sick leave before existing paid time off benefits (PTO, vacation, personal days, sick days, etc.).
- Includes all employees who have worked for their current employer for **30 calendar days** are eligible for the new FMLA leave; however, employers are permitted to deny leave to employees who are health care providers or emergency responders.
- While FMLA leave is usually job-protected, meaning employees who take leave must be restored to their position (or an equivalent) when they return to work, the new law provides a limited exception to this requirement. Employers with fewer than **25**

employees are not subject to the job restoration requirement in various exempt circumstances.

Emergency Paid Sick Leave

- The employee is subject to a federal, state, or local quarantine or isolation order related to COVID-19;
- The employee has been advised by a health care provider to self-quarantine due to COVID-19 concerns;
- The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis;
- The employee is caring for an individual who is subject to government quarantine or isolation order or has been advised by a health care provider to self-quarantine as described above;
- The employee is caring for a child because the child's school or place of care has been closed, or the childcare provider of such child is unavailable, due to COVID-19 precautions; and
- The employee is experiencing any other substantially similar condition specified by the U.S. Secretary of Health and Human Services, in consultation with the U.S. Secretaries of Treasury and Labor.
- Under the new paid sick leave law, employers must pay employees their regular rate of pay if the employee is taking leave for a reason related to their own symptoms of, or exposure to, COVID-19. Employees who are taking leave to care for family members are only entitled to be paid at two-thirds of their regular rate. Daily and total maximum limits apply.

More information is available on the U.S. Department of Labor website at: <https://www.dol.gov/agencies/whd/pandemic/ffcra-employee-paid-leave>.