

FAMILIES FIRST CORONAVIRUS RESPONSE ACT (FFCRA) CHEAT SHEET

The Families First Coronavirus Response Act (FFCRA) provides small to mid-sized businesses refundable tax credits for providing their employees extended medical and family leave for reasons related to COVID-19. The Act came into effect on April 1, 2020 and will be effective through at least December 31, 2020. Here are all the details you need to know about the Act's provisions.

GENERAL REQUIREMENTS

Employers are required to provide:

- Two weeks (up to 80 hours) of paid sick leave at the employee's regular rate of pay where the employee is unable to work because they've been quarantined by order of a doctor or the government and/or have symptoms of COVID-19 and are waiting to be diagnosed; or
- Two weeks (up to 80 hours) of paid sick leave at two-thirds the employee's regular rate of pay for employees who can't work because they need to care for a quarantined person or a child whose school or child care provider is closed due to COVID-19, and
- For employees with at least 30 days' service, up to an additional 10 weeks of paid family leave at two-thirds the employee's regular rate of pay for the childcare reasons listed above.

QUALIFYING REASONS FOR LEAVE

An employee qualifies for the extended sick leave if they can't work (or work remotely) because they:

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

DURATION OF LEAVE

For reasons (1)-(4) and (6): A full-time employee is eligible for 80 hours of leave, and a part-time employee is eligible for the number of hours of leave that the employee works on average over a two-week period.

For reason (5): A full-time employee is eligible for up to 12 weeks of leave (two weeks of paid sick leave followed by up to 10 weeks of paid expanded family & medical leave) at 40 hours a week, and a part-time employee is eligible for leave for the number of hours that the employee is normally scheduled to work over that period.

Note: Leave under the Act is not retroactive and doesn't carry over to the next year. Employees also aren't entitled to reimbursement for the leave should they leave their job for any reason.

CALCULATION OF PAY

For leave reasons (1), (2), or (3): employees taking leave are entitled to pay at either their regular rate or the applicable minimum wage, whichever is higher, up to \$511 per day and \$5,110 over a 2-week period.

For leave reasons (4) or (6): employees taking leave are entitled to pay at 2/3 their regular rate or 2/3 the applicable minimum wage, whichever is higher, up to \$200 per day and \$2,000 over a 2-week period.

For leave reason (5): employees taking leave are entitled to pay at 2/3 their regular rate or 2/3 the applicable minimum wage, whichever is higher, up to \$200 per day and \$12,000 over a 12-week period.

Note: An employee may substitute previously accrued leave for the first two weeks of partial paid leave under the Act.

COVERED EMPLOYERS

Private employers with fewer than 500 employees must abide by the provisions of the Act. However, small businesses with fewer than 50 employees may be exempt from reason number five (unavailable child care and school closings) if the leave would jeopardize the business's viability. In addition, some public employers are also covered by the law.

Covered employers will receive tax credits to offset the cost of the extra leave dollar for dollar.

ELIGIBLE EMPLOYEES

All employees who work for covered employers are eligible for the extended leave outlined in the Act. Employees who have worked for their employer for at least 30 days are eligible for another 10 weeks of leave to care for a child for the qualifying reasons above.

Employers of healthcare providers and emergency responders may choose to exclude them from these requirements.

The above information comes directly from the U.S. Department of Labor. For more details on the Families First Coronavirus Response Act, visit their [website](#).

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