

Understanding the Families First Coronavirus Response Act (FFRCA)

The Families First Coronavirus Response Act (FFCRA) was created to help alleviate COVID-19 related workplace challenges. Effective April 1, 2020, certain American employees are eligible for the benefits offered by the Emergency Paid Sick Leave Act and Emergency Family and Medical Leave Expansion Act, both part of the Families First Coronavirus Response Act (FFCRA).

FFCRA will reimburse covered employers with tax credits for the cost of providing employees with paid leave for specified reasons related to COVID-19.

The type of leave and the pay rate are dependent on the employee's COVID qualified leave. The Department's Wage and Hour Division administers the paid leave portions of the FFCRA.

Summary of the Emergency Paid Sick Leave Act (EPSLA)

Employees are eligible for up to two weeks, or 10 days, or paid sick leave. Subject to an 80 hour cap for full-time employees.

Qualifying Reasons for Leave:

An employee is unable to work (or unable to telework) due to a need for leave because the employee:

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 a child whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19
6. is experiencing any other substantially-similar condition specified by the Secretary of Health and Human Services, in consultation with the Secretaries of Labor and Treasury

Summary – Emergency Family and Medical Leave Expansion Act (EFMLEA)

Employees can use EFMLEA leave to care 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. Up to 12 weeks of job-protected leave with continuation of health insurance is provided. The initial two weeks are unpaid (employee may use accumulated leave from employer), and the remaining 10 weeks are paid at two-thirds the employee's regular rate of pay.

To be eligible for this leave, an employee must be employed for at least 30 days prior to when leave begins.

How the FFRCA Affects Your Company

The paid sick leave and expanded family and medical leave provisions of the FFCRA apply to certain public employers, and private employers with fewer than 500 employees.

Small businesses with fewer than 50 employees may qualify for an exemption if the leave requirements would jeopardize the viability of the business. While the exemption process is not yet defined, small businesses should document evidence if they plan to request an exemption.

How Are Employees Counted?

When counting employees, employers should include; full and part time employees within the United States, employees on leave, as well as temporary employees and day laborers. Independent contractors are NOT included.

Required Employee Documentation

Employers that plan to claim tax credits under the FFCRA for payment of leave should retain appropriate documentation, as instructed by the Internal Revenue Service (IRS).

For employees that take expanded medical leave to care for a child whose school or care provider has closed or is unavailable due to COVID-19, additional documentation may be required for employers. This might include postings from websites, newspapers, or email communication.

At this time, the Center for Disease Control (CDC) is not encouraging employers to require a positive COVID-19 test result or a healthcare provider's note to validate an employee's illness or inability to return to work.

Workplace Required Notice

Each covered employer must post a notice of the FFCRA requirements in a conspicuous place on the premises. For a remote workforce, this can be shared by emailing employees or posting the notice on an internal or external website.

<https://www.dol.gov/agencies/whd/posters>

The most recent version of this notice was issued on March 25, 2020.

More Information on the Families First Coronavirus Response Act (FFRCA)

<https://www.dol.gov/agencies/whd/pandemic/ffcra-employer-paid-leave>

Includes full information on:

- What leave must be provided to employees by covered employees
- Who are considered covered employers
- How to calculate compensation based on leave type
- Qualifying Reasons for leave & how to determine duration of leave
- Employer tax credits for qualifying paid leave
- Employer posting requirements ([Employee Rights Poster](#))
- Penalty and enforcement details

Other Resources:

[Department of Labor:](#)

- [Families First Coronavirus Response Act: Questions and Answers](#)
- [COVID-19 and the Family and Medical Leave Act: Questions and Answers](#)
- [Wage & Hours Division of U.S. DoL – News Releases](#)

For help responding to the COVID-19 emergency or implementing a response plan, contact:

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