

FAMILIES FIRST CORONAVIRUS RESPONSE ACT		
Program	Emergency Family and Medical Leave Expansion Act	Emergency Paid Sick Leave Act
Description	<p>Paid family leave due to COVID-19.</p> <p>For use if an employee cannot work because the school or child-care provider of that employee's child is closed.</p>	<p>Paid sick leave due to COVID-19.</p> <p>For use if the employee</p> <ul style="list-style-type: none"> • is subject to a governmental quarantine or isolation order, or has been advised by a health-care provider to self-quarantine, • is experiencing symptoms of COVID-19 and seeking a medical diagnosis, • is caring for an individual who is subject to governmental or self-quarantine, or • is caring for the employee's child because the child's school or child-care provider is closed.
Employee Eligibility	<p>Available to employees who have been employed for at least 30 calendar days.</p> <p>Exclusions apply based on employee eligibility and availability of work. Documentation must be provided to and maintained by the employer.</p>	Available to employees regardless of how long employed by the employer.
Size Eligibility	<p>500 or fewer employees.</p> <p>Employers with fewer than 50 employees may request an exemption if providing the leave would place the viability of that business at risk.</p>	
Benefits Provided	<p>Maximum of 12 weeks paid leave.</p> <p>Employers are not required to pay employees for the first 10 days of such public health emergency leave. An employee may use accrued paid leave during such time.</p> <p>After the first 10 days, employers must pay not less than 2/3 of an employee's regular pay (or the federal, state or local minimum wage rate) for the number of hours per week the employee normally works.</p> <p>The maximum amount of compensation for such leave is \$200 per day and \$10,000 in aggregate.</p>	<p>Up to 80 hours of paid sick time available immediately.</p> <p>Employers must pay the greater of the regular rate of pay or federal, state or local minimum wage rate to</p> <ul style="list-style-type: none"> • Maximum of \$511 per day or \$5,110 total for an employee who experiences symptoms of COVID-19 or is required or advised to self-quarantine; or • \$200 per day or \$2,000 in total for an employee to care for the employee's child or other impacted person. <p>Paid sick time under this section may be used before other paid leave that may be available to an employee.</p> <p>Part-time employees are entitled to such paid sick time for the average number of hours the part-time employee works during an average two-week period.</p>
	The maximum amount of compensation to employees eligible for both paid sick leave and paid expanded family and medical leave is \$12,000 in the aggregate.	
Interaction with Existing FMLA Provisions	Employees are limited to a total of 12 work-weeks under conventional FMLA or expanded family and medical leave reasons during a 12-month period. Any expanded family and medical leave taken would count against entitlement to conventional FMLA leave.	Employees are entitled to paid sick leave under the Emergency Paid Sick Leave Act regardless of how much leave they have taken under conventional FMLA.
Stipulations for Employers	Employers are generally required to restore an employee's former position following the use of emergency leave unless, the employer has fewer than 25 workers and has made reasonable efforts to retain the employee's position but such position no longer exists due to economic conditions caused by such public health emergency.	Employers are prohibited from taking adverse actions against employees who take leave. Employers who violate the emergency paid sick time requirements are subject to fines and imprisonment pursuant to the Fair Labor Standards Act of 1938.
Multiemployer Plan Agreements	<p>The collective bargaining or participation agreement will determine whether the employer is obligated to make fringe benefit contributions on the qualified leave wages.</p> <p>Employees may secure compensation from the multiemployer plan for emergency paid leave. Benefits provided through agreements with a multiemployer plan may fulfill the employer's obligations, although the obligation remains with the employer to comply with the provisions of FFCRA.</p>	
For more complete information go to https://www.dol.gov/agencies/whd/pandemic/ffcra-questions		
Tax Credits for Paid Sick and Paid Family and Medical Leave		
Amount of Tax Credit	<p>Allows an employer a payroll tax credit for 100% of the qualified family leave wages paid.</p> <p>Up to 10 weeks of qualifying leave can be counted towards the child care leave credit.</p> <p>Eligible employers are entitled to an additional tax credit determined based on costs to maintain health insurance coverage for the eligible employee during the leave period.</p>	<p>Allows an employer a payroll tax credit for 100% of the qualified sick leave wages paid.</p> <p>Up to 10 days of qualifying leave can be counted towards the sick leave credit.</p>
Exclusion from Employer Portion of FICA	Qualified leave wages are not considered wages for purposes of the taxes imposed on employers by the Federal Insurance Contributions Act (FICA).	
Reporting Qualified Leave Wages and Claiming Credits	Employers will report their total qualified leave wages and the related credits for each quarter on their federal employment tax returns, usually Form 941, <i>Employer's Quarterly Federal Tax Return</i> .	
Using the Payroll Tax Credits to Fund the Qualified Leave Payments	<p>Employers may fund the qualified leave wages by accessing federal employment taxes, including federal income taxes withheld from employees, and both the employees' and employer's share of social security and Medicare taxes. The employer must account for the reduction in deposits on the Form 941.</p> <p>Employers who do not have sufficient federal employment taxes set aside for deposit to the IRS to fund their required qualified leave wages should first reduce the remaining federal employment tax deposits for wages paid in the same quarter to zero. If the permitted reduction in deposits does not equal the qualified leave wages, the employer can file a Form 7200, <i>Advance Payment of Employer Credits Due to COVID-19</i>, to claim an advance credit for the remaining qualified leave wages it has paid for the quarter for which it did not have sufficient federal employment tax deposits.</p>	
For more complete information go to https://www.irs.gov/newsroom/covid-19-related-tax-credits-for-required-paid-leave-provided-by-small-and-midsize-businesses-faqs		