



Families First Coronavirus Response Act
Effective April 2, 2020 and remains in effect until December 31, 2020
Applies to employers with fewer than 500 employees

Emergency Paid Sick Leave

10 DAYS (80 HOURS) OF FULL PAY FOR ANY EMPLOYEE:

- Subject to Government quarantine or isolation order;
- Advised by a health care provider to self-quarantine; or
- Experiencing symptoms of COVID-19 and seeking a medical diagnosis.

Caps: \$511 per day/\$5,110 aggregate

10 DAYS (80 HOURS) OF 2/3 PAY FOR ANY EMPLOYEE:

- Caring for a person subject to a quarantine order or advised to self-quarantine;
- Caring for children if schools are closed or their regular caregiver /daycare is unavailable because of a public health emergency; or
- Experiencing substantially similar conditions.

Caps: \$200 per day/\$2,000 aggregate

Tax Credit: employer entitled to a fully refundable tax credit equal to 100% of FMLA paid leave wages

Impact on Existing Leave Policies: is additional to existing sick leave. Cannot require employee to use other paid sick leave before using this leave.

Part Time Employees: instead of 10 days, average hours of work over 2week period

Emergency Family and Medical Leave Expansion

12 WEEKS JOB-PROTECTED PAID LEAVE FOR ANY EMPLOYEE:

- Employed at least 30 days
- Unable to work or telework, because they must care for child (under 18) as the result of closed school/daycare or unavailable childcare provider due to a public health emergency

Pay Schedule:

- Weeks 1-2 (10 days): unpaid (must use personal leave or FFCRA sick leave)
- Weeks 3-12: 2/3 pay

Caps: \$200/day and \$10,000 aggregate

Tax Credit: employer entitled to a fully refundable tax credit equal to 100% of FMLA paid leave wages

Job Restoration Requirements under FMLA apply. Exemptions MAY apply for employers with less than 25 employees.

**PaySmart will continue to meet your payroll needs in this time of crisis. We will be working remote so please contact us by email for faster assistance.

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