

## The Families First Coronavirus Response Act (FFCRA)

(FFCRA)



THE ACT PROVIDES

# \$104 BILLION

to help fight COVID-19 and protect workers and families from the health and economic impact of the virus.

## The Emergency Family Medical Leave Act (EFMLA)



**30**  
CALENDAR DAYS

Any employee who has been employed for at least **30 calendar days** is eligible.

FEWER THAN  
**500**  
EMPLOYEES

Employers with **fewer than 500 employees** are covered.

**10-day**  
EXCLUSION PERIOD

**10-day exclusion period** where leave may be unpaid if employee doesn't have accrued PTO available.

FEWER THAN  
**25**  
EMPLOYEES

Employers with **fewer than 25 employees** may not be required to restore an employee who takes FMLA-covered leave if the employee's position no longer exists due to an economic downturn or other circumstances caused by a public health emergency.

## The Emergency Paid Sick Leave Act (EPSLA)

(EPSLA)

Mandates employers pay employees **80 hours of sick leave** if an employee is unable to work or remotely work for six clearly defined reasons

# 80 HOURS OF SICK LEAVE



- 1 The employee is subject to a federal, state or local quarantine, or isolation order related to COVID-19;
- 2 The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
- 3 The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis;
- 4 The employee is caring for an individual who is subject to a local quarantine or isolation order, or has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
- 5 The employee is caring for a son or daughter of such employee if the school or place of care of the son or daughter has been closed, or the childcare provider of such son or daughter is unavailable, due to COVID-19 precautions; or
- 6 The employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor.

## Tax Credits for EFMLA & EPSLA

Private employers with 500 or fewer employees required to provide COVID-19-related paid leave are eligible for a



**100%** REFUNDABLE  
**PAYROLL TAX CREDIT**  
ON THE WAGES PAID FOR LEAVE.

[CLICK HERE FOR MORE](#)