Families First Coronavirus Response Act (FFCRA)

What is FFCRA?

The Families First Coronavirus Response Act is new legislation which provides Emergency Sick Leave and an expansion of the Family Medical Leave Act for employees as described below.

Effective Date and Applicability

- The FFCRA act is effective April 1, 2020 and will expire December 31, 2020.
- The Act applies to employers with fewer than 500 employees.

Emergency Paid Sick Leave Act (EPSL)

Who is eligible?

- All employees, regardless of length of service are entitled up to 80 hours of Emergency Paid Sick Leave (EPSL); part-time employees are entitled to a number of hours equal to the number of hours that such employee works, on average, over a two-week period. This includes temporary employees and employees who are currently out on leave.
- This sick leave is in addition to any existing sick leave provided by the employer.

When can EPSL be used?

- If the employee is unable to work or telework, Emergency Paid Sick Leave may be used for the following reasons:
 - 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 healthcare provider to self-quarantine because of 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 federal, state or local quarantine or isolation order related to COVID-19, or who has been advised by a healthcare provider to self-quarantine because of concerns related to COVID-19.
 - 5. The employee is caring for a son or daughter whose school or place of care has been closed, or the child care provider of the son or daughter is unavailable because of COVID-19 precautions.
 - 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.

How is EPSL pay calculated?

- Employees using EPSL will be paid based on the reason for EPSL as listed below:
 - o If EPSL is for the employee (described in reasons 1-3 above), the employee receives 100% of their full pay up to a maximum of \$511 per day with maximum total payments of \$5,110.

o If EPSL is for an employee to care for an individual or to take care of child due to school or child-care closure (described in reasons 4-6 above), the employee receives 2/3 of their regular pay up to a maximum of \$200 per day with maximum total payments of \$2,000.

<u>Do employees have to use other available sick leave or vacation/PTO prior to using EPSL?</u>

- It is not necessary for employees to use other paid leave prior to using Emergency Paid Sick Leave.
- Please reach out to your supervisor or HR if you plan on using EPSL for the correct pay code and to answer any questions you may have.

Emergency Family and Medical Leave Expansion Act

Who is eligible?

Any full time or part time employee who has been employed with the Company for 30 calendar days.

When can Emergency Family and Medical Leave be used?

This leave can only be used when an employee is unable to work or telework to care for a child less than 18 years of age if the child's school or place of child care has been closed or is unavailable due to a public health emergency.

How is pay calculated when using Emergency Family and Medical Leave?

The first 10 days of leave are unpaid. If an employee chooses, they may use vacation, PTO or existing sick leave (including Emergency Paid Sick Leave) during the first 10 days otherwise the first 10 days are unpaid.

After the first 10 days of leave, the following ten weeks are paid at 2/3 of the employee's regular rate of pay up to a maximum of \$200/day with maximum total payments of \$10,000 for the number of hours the employee normally would have been scheduled to work. For employees with varying work hours, a special formula is provided by the Act.

 Employees are required to provide notice as soon as practicable when the need for leave is foreseeable.

What does the Expanded FMLA mean for employees?

Employers with more than 25 employees are required to reinstate employees in the same or equivalent positions as mandated by FMLA after use of the leave. Employers with fewer than 25 employees are exempt from reinstating the employee if the employee's position no longer exists following the leave due to operational changes caused by COVID-19.

FAQ

How do employees record either of these leave types in the timekeeping system?

Leave codes will be added to each employee's timesheet by payroll upon request. Employees enter the time used for either leave on their timesheet daily as appropriate based on the reason for the leave. The employee's supervisor will approve the timesheet after the end of the pay period after the employee has signed the timesheet as per current practice.

When will pay be received for either leave?

Pay will be received on the company's normal pay dates upon entry of the appropriate leave codes by the employees and approval by the supervisor on the employee's timesheet.

What documentation is necessary to be provided for sick or family leave?

Medical documentation may be necessary if using EPSL for reasons 2 or 3.

How will unemployment be affected for use if these leaves?

Many states will allow employees to file for and receive unemployment if a reduction in pay or non-pay situation occurs and unemployment benefits have been expanded due to loss of compensation due to Coronavirus. Please contact your state unemployment office/website for further details.

Does the new stimulus package impact FFCRA?

No, the stimulus package is separate and does not impact FFCRA.