



**FAMILIES FIRST CORONAVIRUS RESPONSE ACT:
EMERGENCY FAMILY AND MEDICAL LEAVE EXPANSION & EMERGENCY PAID SICK LEAVE PROVISIONS**

PROVISION	COVERED EMPLOYERS	PROTECTED EMPLOYEES	BENEFITS RECEIVED	REIMBURSEMENTS FOR EMPLOYERS	NOTES
<p>Emergency Family and Medical Leave Expansion Act (E-FMLA)</p> <p>(effective not later than 15 days after enactment on 3/18/2020 and expiring 12/31/2020)</p>	<p>Employers with less than 500 employees</p> <p>All Public Employees</p> <p>(some exemptions may apply within the authority of the Secretary of Labor)</p>	<ul style="list-style-type: none"> Employees unable to work or telework due to a need to care for their child(ren) under the age of 18 if the child(ren)'s school, day care, or childcare provider is closed due COVID-19 Workers must have worked at least 30 days 	<ul style="list-style-type: none"> Twelve weeks of job protected leave (employers with less than 25 employees are exempt from parts of this protection) First 10 days are unpaid followed by 10 weeks of paid leave paid at 2/3 of the employee's regular rate of pay for the hours the employee would normally be scheduled to work Pay is not to exceed \$200/day (\$10,000 in aggregate per employee) 	<ul style="list-style-type: none"> Credit against OASDI portion of the employer's payroll tax, OR a refund check if the credit is not enough Credit/refund is in the amount of paid leave provided for each eligible employee up to the defined limits (\$200/day and \$10,000 in aggregate per employee) 	<ul style="list-style-type: none"> Employees may use any available PTO for the unpaid portion of the E-FMLA Authority given to the Secretary of Labor to exempt employers with less than 50 employees if compliance with the requirements would jeopardize the viability of the business as an ongoing concern. Authority given to the Secretary of Labor exclude health care providers or emergency responders

Disclaimer: This chart is not legal advice, but merely informed opinion or general information meant for no particular purpose. Issues addressed in this chart often implicate federal, state, and local labor and employment laws. This chart is not intended as a substitute for legal advice. Readers should consult labor and employment counsel to determine whether their particular policies, procedures, decisions, or courses of action comply with such laws.



**FAMILIES FIRST CORONAVIRUS RESPONSE ACT:
EMERGENCY FAMILY AND MEDICAL LEAVE EXPANSION & EMERGENCY PAID SICK LEAVE PROVISIONS**

PROVISION	COVERED EMPLOYERS	PROTECTED EMPLOYEES	BENEFITS RECEIVED	REIMBURSEMENTS FOR EMPLOYERS	NOTES
<p align="center">Emergency Paid Sick Leave Act (E-PSL)</p> <p align="center">(effective not later than 15 days after enactment on 3/18/2020 and expiring 12/31/2020)</p>	<p align="center">Employers with less than 500 employees</p> <p align="center">All Public Employers</p> <p align="center">(some exemptions may apply within the authority of the Secretary of Labor)</p>	<p>Employees who cannot work or telework because...</p> <ol style="list-style-type: none"> ...the employee is subject to a COVID-19 quarantine or isolation order; ...the employee has been advised by a healthcare provider to self-quarantine due to a COVID-19 concern; ...the employee is symptomatic of COVID-19 and seeking a medical diagnosis. 	<ul style="list-style-type: none"> Two weeks paid sick leave <ul style="list-style-type: none"> Full Time Employees receive 80 hours of paid leave Part Time employees receive the average number of hours worked over a two week look-back period of paid leave 100% of the employee's regular pay, OR Up to \$511/day and \$5,110 in the aggregate per employee Not less than applicable minimum wage 	<ul style="list-style-type: none"> Credit against OASDI portion of the employer's payroll tax, OR a refund check if the credit is not enough Credit/refund is in the amount of paid leave provided for each eligible employee up to the defined limits (\$511/day and 10 days per employee per quarter in the aggregate) 	<ul style="list-style-type: none"> Available for immediate use regardless of length of employment Employers cannot require the use of other forms of paid leave (e.g.—PTO) Employers must post model notices (to be provided once regulations rollout) Employers may not require, as a condition of providing paid sick time, that the employee involved search/find a replacement worker Authority given to the Secretary of Labor to exempt employers with less than 50 employees if compliance with the requirements would jeopardize the viability of the business as an ongoing concern. This applies to the childcare reason (#5) only (as per DOL FAQ as of 3/31/2020) Authority given to the Secretary of Labor exclude health care providers or emergency responders
		<p>Employees who cannot work or telework because...</p> <ol style="list-style-type: none"> ...the employee is caring for an individual described in (1) or (2) seen above; ...the employee is caring for a child whose school or childcare facility is closed due to COVID-19; ...the employee is experiencing any other substantially similar condition specified by the Department of Health and Human Services in consultation with the Treasury and Labor Departments. 	<ul style="list-style-type: none"> Two weeks paid sick leave <ul style="list-style-type: none"> Full Time employees receive 80 hours Part Time employees receive the average number of hours worked over a two week look-back period 2/3 of the employee's regular pay, OR Up to \$200/day and \$2,000 in the aggregate per employee No less than applicable minimum wage 	<ul style="list-style-type: none"> Credit against OASDI portion of the employer's payroll tax, OR a refund check if the credit is not enough Credit/refund is in the amount of paid leave provided for each eligible employee up to the defined limits (\$200/day and 10 days per employee per quarter in the aggregate) 	

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