The Families First Coronavirus Response Act (FFCRA)

What is it?

- **Goes into effect April 1, 2020**
- **Provides employers** with an employment tax credit
- **Provides employees** affected by COVID-19 a designated amount of paid sick and paid leave
- **Extends the Family and Medical Leave Act (FMLA)** to include a COVID-19 paid leave component

What are the specifics?

Paid sick leave applies to employees who are unable to work (or telework) and who meet any of the following conditions:

- **Employee limit: $511/day** (5,110 maximum)
  - A federal, state, or local quarantine or isolation related to COVID-19
  - Healthcare provider advised the employee to self-quarantine as a result of COVID-19
  - Experiencing symptoms associated with COVID-19 and is undergoing medical diagnosis

- **Employee limit: 2/3 of pay or $200/day ($2,000 maximum)**
  - Caring for individual who is subject to a COVID-19 quarantine
  - Needs to care for son or daughter under the age of 18 due to school or childcare being closed
  - Experiencing any other substantially similar condition

For Employers

- **All private sector employers with under 500 employees**
- Employers are allowed a credit against employer Social Security tax liability equal to 100% of the qualified sick leave wages paid
- Employers with fewer than 50 employees may be exempt if the employer can show that granting such leave would jeopardize the viability of the small business

For Employees

- **Employees do not have to use other paid leave before COVID-19 provided paid leave**
- **Employee limit: $511/day** ($5,110 maximum)
  - or
  - **Employee limit: 2/3 of pay or $200/day ($2,000 maximum)**

For the FMLA

- **Employees able to take up to 12 weeks of emergency leave**
- **10 weeks paid leave at 2/3 the employee’s regular rate, not exceeding $200 a day ($10,000 maximum)**