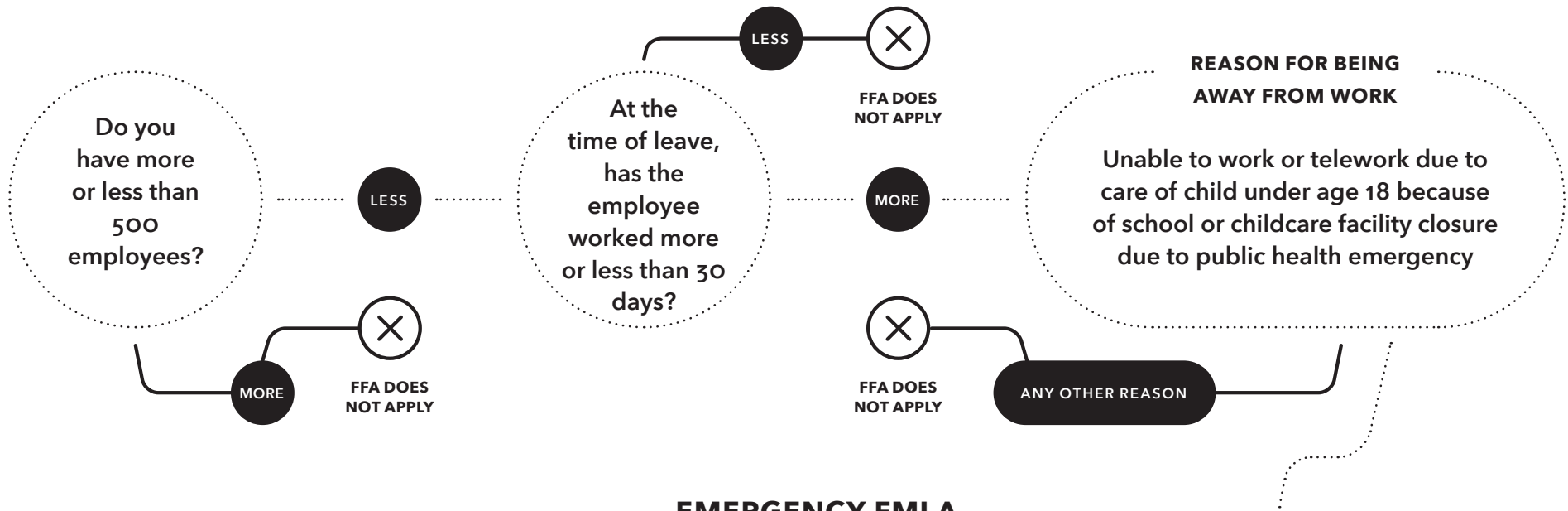


# Families First Coronavirus Response Act (FFCRA)

## EMERGENCY FMLA



### JOB RESTORATION AT END OF EMERGENCY FMLA

Applies if employer has 25+ employees; employers with less than 25 employees are generally excluded from this requirement if position no longer exists following Emergency FMLA due to economic downturn or other circumstances.

### EMERGENCY FMLA

Up to 12 weeks of job-protected leave.

**10 DAYS**  
(unpaid)



May use emergency paid sick leave.

**UP TO 10 WEEKS**  
(paid at 66.67% of employees regular rate of pay)



Pay may be capped at \$200/day (or \$10,00 in aggregate). Employer may pay more, but tax credit capped based on \$200/day or \$10,000 in aggregate.

Up to 12 weeks of paid sick leave and expanded family and medical leave paid at 2/3 for qualifying reason for up to \$200 daily and \$12,000 total.

# Families First Coronavirus Response Act (FFCRA)

## EMERGENCY PAID SICK LEAVE

Do you have more or less than 500 employees?

LESS

MORE



FFA DOES NOT APPLY

### REASON FOR BEING AWAY FROM WORK – UNABLE TO WORK OR TELEWORK DUE TO:

1

Employee is quarantined or isolated by Federal, State, or local order.

2

Employee advised by health care professional to self-quarantine due to concerns related to COVID-19.

3

Employee is experiencing symptoms of COVID-19 and seeking medical diagnosis.

4

Employee is caring for an individual subject to quarantine or isolation by Federal, State, or local order or by direction of health care professional.

5

Employee is caring for child because of school or childcare facility closure.

6

Employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with Secretary of Treasury and Secretary of Labor.

### EMERGENCY PAID SICK LEAVE UP TO 80 HOURS (PRORATED AMOUNT FOR PART TIME EMPLOYEES)

**REASONS 1-3** / Paid at 100% of employee's regular rate of pay



Pay may be capped at \$511/day or \$5,110 in aggregate.

**REASONS 4-6** / Paid at 66.67% of employee's regular rate of pay



Employer may pay more, but tax credit capped based on noted amounts above.

Emergency Paid Sick Leave is in addition to any other employer-provided paid time off

ANY OTHER REASON



FFA DOES NOT APPLY