

Families First Coronavirus Response Act

EFFECTIVE APRIL 1, 2020 — DECEMBER 31, 2020



→	Who does it affect?	Eligibility requirements	Qualifying reasons for leave	Length of time	Compensation	Tax credits and exemptions
Emergency Paid Sick Leave (EPSL) FOR AN EMPLOYEE	EPSL is available to any employee if they are unable to work (in-house or remotely) due to a qualified leave reason.	EPSL applies to employers with fewer than 500* employees. Employees are eligible immediately, regardless of length of employment.	Subject to a Federal, State, or local government quarantine or isolation order related to COVID-19 Advised by a health care provider to self-quarantine related to COVID-19 Experiencing COVID-19 symptoms and seeking a medical diagnosis	FT EMPLOYEE Eligible for up to two weeks (80 hours) PT EMPLOYEE Eligible for the number of hours of leave that the employee works on average over a two-week period	Employee's regular rate of pay Pay is capped at \$511 per day and \$5,110 total	Payment under emergency paid sick leave is 100% reimbursable by the federal government through a payroll tax credit.
Emergency Paid Sick Leave (EPSL) FOR AN EMPLOYEE'S FAMILY MEMBER	EPSL is available to any employee if they are unable to work (in-house or remotely) due to a qualified leave reason.	EPSL applies to employers with fewer than 500* employees. Employees are eligible immediately, regardless of length of employment.	Caring for an individual subject to quarantine order Caring for a child whose school or childcare provider is closed or unavailable due to COVID-19 Experiencing any other substantially-similar condition specified by the US Dept. of Health and Human Services	FT EMPLOYEE Eligible for up to two weeks (80 hours) PT EMPLOYEE Eligible for the number of hours of leave that the employee works on average over a two-week period	Two-thirds the employee's regular rate of pay Amount not to exceed \$200 per day and \$2,000 total	Payment under emergency paid sick leave is 100% reimbursable by the federal government through a payroll tax credit.
Expanded Family and Medical Leave (FMLA Expansion)	Available to any employee who must care for a child whose school or childcare provider is closed or unavailable due to COVID-19	Employer with fewer than 500 employees Employee must be employed for at least 30 calendar days. Eligible employees are unable to work (in-house or remotely).	Need to care for a child whose school or childcare provider is closed or unavailable due to COVID-19	Eligible employees can receive an additional 10 weeks of paid expanded family and medical leave	The first two weeks of may be provided unpaid, but an employee may be able to be paid through the EPSL provision or other paid leave (PTO, vacation/sick time) the employee has available. Paid leave cannot exceed \$200 per day and \$10,000 total for the full 10 weeks.	Payment under expanded family and medical leave is 100% reimbursable by the federal government through a payroll tax credit.

*Healthcare and emergency responder organizations may exclude employees. If your business has fewer than 50 employees, you may be able to apply for an exemption if providing EPSL could jeopardize the viability of your business