



## Families First Coronavirus Response Act

### Leaves:

- Two weeks PSL at RRP if subject to quarantine, has COVID-19
- Two weeks PSL at 2/3 RRP if unable to work because caring for someone quarantined, caring for a child whose school or daycare is unavailable due to COVID-19 or the employee is experiencing a “substantially similar condition” as specified by HHS (not yet specified)
- 10 weeks of Paid Family Leave (in addition to existing FMLA/CFRA leaves) at 2/3 RRP for employee employed at least 30 calendar days and is unable to work to care for a child whose school is closed or childcare unavailable due to COVID-19

### Covered Employers:

- Private sector employers of fewer than 500 employees; will be looking for more guidance on counting for seasonal employees
- Over or under 500 – point in time count when employee takes leave
- Small business with fewer than 50 employees may be exempt from providing leave due to school closings or child care unavailability if doing so would jeopardize the employer as a going concern; not clear how that will work, will need to be granted or proved up after the fact

### Eligible Employees:

- All employees of covered employers are eligible for two weeks of PSL for reasons specified by PSL requirements
- Employees of covered employers employed for at least 30 days are eligible for 10 weeks of paid family leave to care for a child because of COVID-19

### Notice:

- Where leave is foreseeable employee should provide notice to employer if practicable

### Qualifying Reasons for Leave:

#### For PSL:

- Subject to a government quarantine or isolation order
- Has been advised by a health care provider to self-quarantine
- Is experiencing COVID-19 symptoms seeking a diagnosis
- Is caring for an individual subject to a quarantine or isolation order
- Is caring for a child whose school/day care is closed related to COVID-19\*
- Is experiencing a substantially similar condition

#### For Paid Family Leave:

- Caring for a child whose school or child care is unavailable due to COVID-19

### Duration:

- 80 hours of leave

- \*up to 12 weeks of leave (two weeks of PSL plus 10 weeks of paid family leave @ 40 hours/week or the # of hours employee is usually scheduled to work

#### Pay

- For employee's own illness, applicable minimum wage or RRP whichever higher capped at \$511/day, \$5110 total cap
- For employees caring for quarantined individual or experiencing substantially similar illness, 2/3 RRP up to \$200/day and \$2000 total (over a two week period)
- For care of a child out of school or day care, \$200/day up to \$12,000 in the aggregate

#### Tax Credits:

- Immediate tax credits on payroll tax payments to cover wage costs of PSL/PFL, with refund for amounts exceeding wage payments