Families First Coronavirus Response Act (FFA)
Effective April 1, 2020 - December 31, 2020

Do you have more or less than 500 employees?

LESS

Families First Coronavirus Response Act (FFA) does not apply

MORE

At the time of leave, has EE worked more or less than 30 days?

LESS

FFA does not apply

MORE

Reason for being away from work

ANY OTHER REASON

FFA does not apply

Unable to work or telework due to care of child under age 18 because of school or childcare facility closure due to public health emergency

Job restoration at end of Emergency FMLA

Applies if employer has 25+ EEs; employers with less than 25 EEs 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

Emergency FMLA

Up to 10 weeks (paid at 66.67% of EE’s regular rate of pay)

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

10 days (unpaid)

May use emergency paid sick leave
Families First Coronavirus Response Act (FFA)
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Do you have more or less than 500 employees?

LESS

Do you have more or less than 500 employees?

MORE

Reason for being away from work

Any Other Reason

Unable to work or telework due to:
1. EE is quarantined or isolated by Federal, State, or local order
2. EE advised by health care professional to self-quarantine due to concerns related to COVID-19
3. EE is experiencing symptoms of COVID-19 and seeking medical diagnosis
4. EE is caring for an individual subject to quarantine or isolation by Federal, State, or local order or by direction of health care professional
5. EE is caring for child because of school or childcare facility closure
6. EE 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 EE'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 EE's regular rate of pay
Pay may be capped at $200/day or $2,000 in aggregate

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