

FFCRA – Paid Leave Requirements

	What employers does this apply to?	What is the required duration of leave?	What are qualifying reasons for taking leave?	What is the required wage replacement?*
<p>Paid sick leave (PSL)</p> <p>Takes effect: April 1, 2020</p> <p>Expires: December 31, 2020</p>	<ul style="list-style-type: none"> Private sector employers that have fewer than 500 employees An employer of an employee who is a health care provider or an emergency responder may elect to exclude such employee <i>Small businesses with less than 50 employees may be exempted from providing paid leave for child care, if leave requirements would burden the business too much*</i> 	<ul style="list-style-type: none"> Two weeks of paid sick leave for full-time employees that meet leave eligibility requirements Part-time employee leave is based on the average hours they work 	<ol style="list-style-type: none"> Government mandated COVID-19 quarantine or isolation order Health care provider advised self quarantine Experiencing symptoms & seeking diagnosis Caring for quarantined individuals Caring for children who are at home due to COVID-19* Experiencing a similar condition as defined by HHS 	<ul style="list-style-type: none"> If home due to reasons 1-3: Regular rate of pay, capped at \$511 daily and \$5,110 in the aggregate If home due to reasons 4-6: 2/3 of regular rate of pay, capped at \$200 daily and \$2,000 in the aggregate per employee
<p>Emergency Family and medical leave (EFML)</p> <p>Takes effect: April 1, 2020</p> <p>Expires: December 31, 2020</p>	<ul style="list-style-type: none"> Private sector employers that have fewer than 500 employees An employer of an employee who is a health care provider or an emergency responder may elect to exclude such employee <i>Small businesses with less than 50 employees may be exempted if leave requirements would burden the business too much</i> 	<ul style="list-style-type: none"> Ten weeks of paid family and medical leave for full-time employees that have been with the company for at least a month Part-time employees are “eligible for leave for the number of hours that the employee is normally scheduled to work over that period” 	<ul style="list-style-type: none"> Unable to work or telework because caring for child under 18 at home due to COVID-19 school/child-care closure 	<ul style="list-style-type: none"> At least 2/3 of regular rate of pay, capped at \$200 daily and \$10,000 in the aggregate per employee



**Private sector employers that have less than 500 employees are eligible for a 100% payroll tax credit to cover required leave wages and certain medical expenses*

Sources: Department of Labor