



Families First Coronavirus Response Act

Legal Disclaimer: This presentation is intended for informational purposes only and does not constitute legal information or advice. This information is provided in consultation with federal and state statutes and do not encompass other regulations that may exist, such as local ordinances and does not constitute legal advice.

Housekeeping Items

- This webinar is being recorded to share
- Everyone will be muted
- Please ask your questions in the chat window
- We intend to have another webinar next week
- PayrollCentric is not advising employers on decisions related to employment

Overview of the Two Laws

- The Emergency Paid Sick Leave Act
 - Provides additional sick pay for employees experiencing hardship as a result of COVID-19.
 - Prohibits an employer from retaliating against an employee who seeks to use Emergency Paid Sick leave.
- Emergency Family and Medical Leave Act (PFEL)
 - Expands paid leave to employers with less than 50 employees.

Important Dates

- Passed on March 18, 2020.
- Takes effect by April 1, 2020.
- Ends December 31, 2020.

Emergency Paid Sick Leave Act

- Employers with fewer than 500 employees are required to provide up to 80 hours of paid sick leave to all employees unable to work as a result of COVID-19.
- All part-time and full-time are entitled to additional paid sick leave.
 - Full time = up to 80 hours
 - Part time = average amount of hours worked in a two-week period
 - Variable time = average amount of hours worked over a six-month period
- Does not include employees currently on furlough or unpaid leave.

Emergency Paid Sick Leave Reasons

- Reasons for leave include:
 1. The employee is under a quarantine or isolation order by a local, state or federal agency.
 2. The employee's health care provider has advised them to self-quarantine.
 3. The employee is experiencing COVID-19 symptoms and is seeking medical care.
 4. The employee is caring for someone under quarantine.
 5. The employee is caring for a child whose school or child-care facility has been closed as a result of COVID-19 precautions.
 6. The employee is experiencing symptoms substantially similar to those of COVID-19.

Emergency Paid Sick Wages

- Employees must receive their regular rate of pay or applicable minimum wage up to a max of \$511 per day and a total of \$5,110.
 - Applies to leave reasons 1, 2 and 3.
- Employees may receive 2/3 of their rate of pay up to a max of \$200 per day and a total of \$2,000.
 - Applies to leave reasons 4, 5 and 6.

Emergency Family and Medical Leave Act

- FMLA previously applicable to employers with 50+ employees.
 - Now applies to companies from 1 employee to 499 employees.
- Employee may use up to 12 weeks of job-protected leave.
 - There are some job-protection exceptions for companies with less than 25 employees.
- First 10 days will be unpaid but...

Qualifying for Leave

To qualify for the Emergency Family and Medical Leave Act an employee must:

- Have worked for the company for 30 calendar (not business) days prior to taking leave.
- The employee is unable to work because they need to care for a child under 18 whose typical childcare provider is unavailable as a result of COVID-19.
- The employee is unable to work because they need to care for a child under 18 whose school or childcare facility is closed as a result of COVID-19.

Emergency Leave Wages

- First 10 days will be unpaid, however...
 - Employee can use wages paid under the Emergency Paid Sick Leave Act
 - Employee can use other accrued paid leave including regular sick and vacation
- Employees are entitled to be paid at no less than 2/3 regular rate of pay up to a max of \$200 per day and \$10,000 total.

Job Restoration

- At the end of Emergency Leave, the employer must generally return the employee to the same or equivalent position.
- Employers with fewer than 25 employees are exempt from this requirement if:
 - *The employee's position doesn't exist after the Emergency Leave due to economic conditions or other changes in operating conditions that affect employment and were caused by a public health emergency during the period of leave;*
 - *The employer makes reasonable efforts to restore the employee to a position equivalent to the position the employee held before the leave; and*
 - *The employer makes reasonable efforts to contact the employee if an equivalent position becomes available within the next year.*

Tax Credits

- Federal Government has not extended filing or payment deadlines for payroll taxes.
- Additional IRS guidance expected this week.
- Dollar for dollar offset to federal tax payments for COVID-19 Emergency Sick Leave.
 - Source: American Payroll Association, “Federal Agencies to Announce Plans to Implement Emergency Paid Sick Leave”, www.americanpayroll.org
- Exemptions

Dash Payroll Portal

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Home Demographics Calendar **EARNINGS & DEDUCTIONS** Benefits & Insurance Departments & Labor PTO

EARNINGS Deductions Calc Codes Agencies Code Groups Auto Posts

Show Active Only

EARNINGS CODE	DESCRIPTION	TYPE	W2 FIELD
CP	CP	memo	
Comm	Commission		
CVDCARE	Covid Care	COVID Sick Other	
CVDFMLA	Covid FMLA	COVID Family	
CVDREG	Covid Reg	COVID Sick Self	
Driver	Driver		

EARNING SETUP Taxability Override Setup

Code	<input type="text" value="CVDCARE"/>	Rate Code	<input type="text"/>	Agency	<input type="text"/>
Description	<input type="text" value="Covid Care"/>	Rate	<input type="text" value="0.000000"/>	Matching Deduction	<input type="text"/>
Short Description	<input type="text" value="CVDCARE"/>	Rate +	<input type="text" value="0.000000"/>	Show on Check?	<input type="text" value="Yes"/>
Earning Type	<input type="text" value="COVID Sick Other - COVID P."/>	Rate Multiplier	<input type="text" value="0.000000"/>	W2 Field	<input type="text"/>
Calc Code	<input type="text" value="Flat"/>	Max	<input type="text" value="0.00"/>	Reduce Auto Pay	<input type="checkbox"/>
Amount	<input type="text" value="0.000000"/>	Annual Max	<input type="text" value="0.00"/>	Worked	<input checked="" type="checkbox"/>
Units	<input type="text" value="0.00"/>	Frequency	<input type="text"/>	Active	<input checked="" type="checkbox"/>
				Exclude From ACA FTE Hours	<input type="checkbox"/>
				In History	<input type="checkbox"/>

Resources

- <https://www.payrollcentric.com/covid-19-updates>
- <https://www.dol.gov/agencies/whd/pandemic/ffcra-questions>
- <https://www.irs.gov/newsroom/treasury-irs-and-labor-announce-plan-to-implement-coronavirus-related-paid-leave-for-workers-and-tax-credits-for-small-and-midsize-businesses-to-swiftly-recover-the-cost-of-providing-coronavirus>
- https://www.americanpayroll.org/news-resources/apa-news/news-detail/2020/03/23/federal-agencies-announce-plans-to-implement-emergency-paid-sick-leave?utm_source=hs_email&utm_medium=email&utm_content=85298838&hsenc=p2ANqtz--rgo6DMPoODgX_o8rJglnEiK15ZS5kZcZ4xdgr6NYRsg5WY53N_h5ecE3-BhnAFuClwpUuu9-zGgo2QbAtJi7Wiu_oybbjK-wKpnamjEPJtvEGux8&hsmi=85298838

Questions?