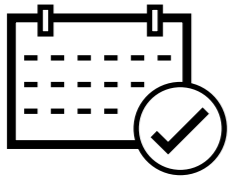


# The Families First Coronavirus Response Act (FFCRA)

## What is it?



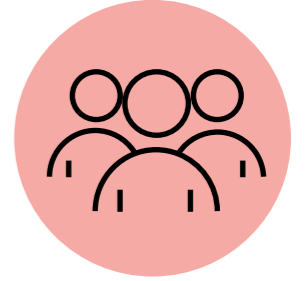
Goes into effect  
**April 1, 2020**



Provides **employers** with an employment tax credit



Provides **employees** affected by COVID-19 a designated amount of paid sick and paid leave



Extends the **Family and Medical Leave Act (FMLA)** to include a COVID-19 paid leave component

## What are the specifics?



**Paid sick leave applies to employees who are unable to work (or telework) and who meet any of the following conditions:**



**Employee limit: \$511/day (\$5,110 maximum)**

- A federal, state, or local quarantine or isolation related to COVID-19
- Healthcare provider advised the employee to self-quarantine as a result of COVID-19
- Experiencing symptoms associated with COVID-19 and is undergoing medical diagnosis



**Employee limit: 2/3 of pay or \$200/- day (\$2,000 maximum)**

- Caring for individual who is subject to a COVID-19 quarantine
- Needs to care for son or daughter under the age of 18 due to school or childcare being closed
- Experiencing any other substantially similar condition



### For Employers

*All private sector employers with under 500 employees*

Employers are allowed a credit against employer Social Security tax liability equal to 100% of the qualified sick leave wages paid

Employers with fewer than 50 employees may be exempt if the employer can show that granting such leave would jeopardize the viability of the small business



### For Employees

**80 hours**  
*full-time*

**Average hours/ two-week period**  
*part-time*

Employees do not have to use other paid leave before COVID-19 provided paid leave

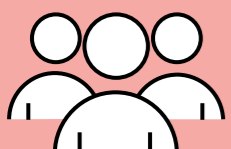


**Employee limit: \$511/day (\$5,110 maximum)**

or



**Employee limit: 2/3 of pay or \$200/- day (\$2,000 maximum)**



### For the FMLA

*Employees with child(ren) under 18 years, unable to work due to school or child-care facility closing*

Employees able to take up to 12 weeks of emergency leave



**10 weeks paid leave at 2/3 the employee's regular rate, not exceeding \$200 a day (\$10,000 maximum)**