

FAMILIES FIRST

Coronavirus Response Act (FFCRA or Act)

Employers with less than 500 employees are subject to this Act

FUTURE
SYSTEMS
INC.

EMERGENCY PAID SICK LEAVE

All employees are eligible for 2 weeks (up to 80 hrs) if they are unable to work, or telework, based on the following reasons:

- 1. is subject to a Federal, State, or local quarantine or isolation order related to COVID-19*
- 2. has been advised by a health care provider to self-quarantine related to COVID-19*
- 3. is experiencing COVID-19 symptoms and is seeking a medical diagnosis*
- 4. is caring for an individual subject to an order described in (1) or self-quarantine as described in (2)*
- 5. is caring for a child, age 18 and younger, whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19*
- 6. or is experiencing any other substantially-similar condition specified by the Secretary of Health and Human Services, in consultation with the Secretaries of Labor and Treasury.*

Reasons 1, 2, & 3 are paid at 100% of average rate up to \$511 daily limit, or \$5110 aggregate

Reasons 4,5, & 6 are paid at 2/3 of average pay up to \$200 daily limit, or \$2000 aggregate

This overview is not intended to be exhaustive nor be construed as legal advice. Should you need legal advice, please contact your legal counsel.

SOME FACTS

Both the Sick Leave and the Expanded Paid Leave are for time missed April 1st, 2020 - December 31st, 2020.

This cannot be used for time missed that falls outside of these dates.

100% of any wages paid under this Act are eligible to be applied to your upcoming 941 tax deposit.

You cannot require an employee to use available time off to cover a qualified reason if it falls within the eligible date range of this Act

In cases 4,5, & 6, you can elect to pay an employee more than the 2/3 pay, however, only the allotted limit can be applied to your tax credit.

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EXPANDED FAMILY AND MEDICAL LEAVE

Employees are eligible for an additional 10 weeks of pay if they are unable to work, or telework based on the following reasons:

5. an employee, who has been employed for at least 30 calendar days, is unable to work due to a bona fide need for leave to care for a child whose school or child care provider is closed or unavailable for reasons related to COVID-19.

Reason 5, employees taking leave are entitled to pay at 2/3 their regular rate or 2/3 the applicable minimum wage, whichever is higher, up to \$200 per day and \$12,000 in the aggregate (over a 12-week period)

If you believe that you have employees who qualify for pay under this Act, please contact Future Systems, Inc. as soon as possible so that the appropriate options can be set up for your company.

Future Systems, Inc.
319.294.9426 800.453.5809
info@future-systems.net

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MORE FACTS

The Department of Labor's (Department) Wage and Hour Division (WHD) administers and enforces the new law's paid leave requirements.

A Federally required posting can be found on our website, as well as the DOL website.

If an employee qualifies for pay under the Act, you are able to apply 100% of the Company Paid Portion of their Health Insurance Premium during time missed to your 941 tax credit.

Eligible time paid under this Act does not have to be paid consecutively, however, there is a cap in hours (Sick Leave) and dollar amounts (both) per employee.

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DOCUMENTATION OF LEAVE

Employers can substantiate eligibility for the sick leave or family leave credits by receiving a written request from the employee that includes the following:

1. Their name;
2. The date or dates for which leave is requested;
3. A statement of the COVID-19 related reason they are requesting leave and written support for such reason; and
4. A statement that they are unable to work, including by means of telework, for such reason.

For leave based on a quarantine order, the request should include the name of the governmental entity ordering quarantine or the name of the health care professional advising self-quarantine.

If the person subject to quarantine or advised to self-quarantine is not the employee, that person's name and relation to the employee should be included.

For leave request based on a school closing or child care provider unavailability, the statement should include the name and age of the child (or children) to be cared for, the name of the school/daycare that is closed, and a representation that no other person will be providing care for the child during the leave.

MORE FACTS

If a child who needs care is 15 or older, the employee must affirm that there are special circumstances (but need not explain them) – the IRS otherwise assumes kids 15 and older can take care of themselves for the length of a workday.

According to the DOL, the items listed are the extent of the required documentation you may ask of an employee.

We have an EPSL and EFMLA Leave Request Form available in the HR Support Center that asks employees for the information necessary based on their reason for leave. You can find it by searching for EPSL Request Form.