



**Families First Coronavirus Response Act**  
Paid Leave Mandates

4/5/2020





## Presented by



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## Agenda

1. Overview of Families First Coronavirus Response Act – **HR 6201**
2. Emergency Paid Sick Leave Act
3. Emergency Family and Medical Leave Expansion Act
4. Tax Credits for Paid Sick and Paid Family and Medical Leave
5. Frequently Asked Questions and Answers



# Families First Coronavirus Response Act

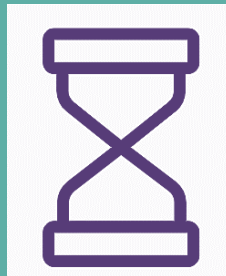


## Families First Coronavirus Response Act - FFCRA

- The House Introduced **HR 6201** on March 11, 2020
- House Passed on March 14, 2020
- Senate Passed on March 18, 2020
- President Signed on March 18, 2020



Effective  
April 1, 2020



- **Division C**  
Emergency Family Medical Leave Expansion Act
- **Division E**  
Emergency Paid Sick Leave Act
- **Division G**  
Tax Credits For Paid Sick and Paid Family Medical Leave



# Emergency Paid Sick Leave Act



## Emergency Paid Sick Leave - EPSL

Employers  
with fewer than  
500 workers

Workers  
employed for  
30 calendar  
days

Start  
April 1, 2020

Ends  
December 31,  
2020



# Emergency Paid Sick Leave Act - EPSL

How much time?

**Full-time**  
80 hours

**Part-time**  
Average number of hours worked  
in a two week period





# Emergency Paid Sick Leave Act

- 1 Employee is subject to a governmental quarantine or isolation order
- 2 Employee has been advised by a health-care provider to self-quarantine
- 3 Employee is experiencing symptoms of COVID-19 and seeking medical diagnosis
- 4 Employee is caring for any individual who is subject to governmental or self-quarantine
- 5 Employee is caring for their own son or daughter because the child's school or childcare provider is closed
- 6 Employee is experiencing any other substantially similar condition as specified by the Secretary of Health & Human Services in consultation with the Secretaries of Treasury & Labor



# Emergency Paid Sick Leave Act

1

Employee is subject to a governmental quarantine or isolation order

2

Employee has been advised by a health-care provider to self-quarantine

3

Employee is experiencing symptoms of COVID-19 and seeking medical diagnosis

## Leave is paid at:

- 100% for qualifying reason 1, 2, or 3; up to \$511/day and \$5,110 total



# Emergency Paid Sick Leave Act

## Leave is paid at:

- Two-thirds of an employee's regular pay for qualifying reason 4, 5, and 6; up to \$200/day and \$2,000 total

4

Employee is caring for an individual who is subject to governmental or self-quarantine

5

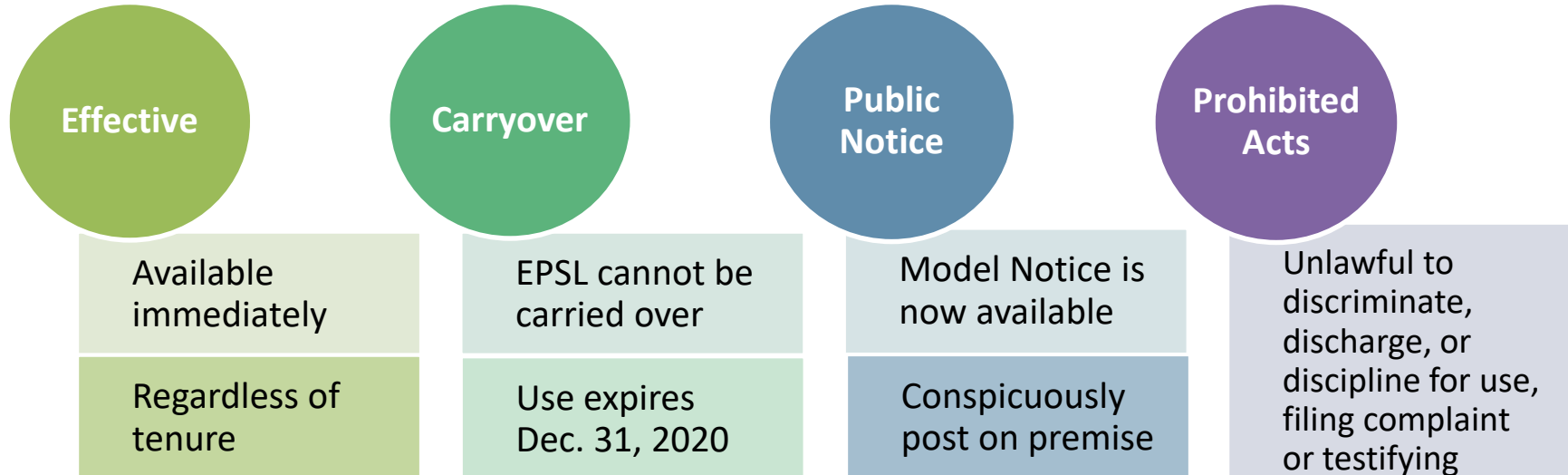
Employee is caring for child because the child's school or childcare provider is closed

6

Employee is experiencing any other substantially similar condition as specified by the Secretary of Health and Human Services in consultation with the Secretaries of Treasury and Labor



## Other EPSL Considerations...





## Other EPSL Considerations...

Employee is not required to find a replacement to cover EPSL hours

Employers cannot require the employee to use company provided paid sick leave to cover EPSL hours

Employers are not required to payout EPSL hours at exit



# Emergency Family and Medical Leave Expansion Act



## Family and Medical Leave Act

Enacted  
1993

Employers with  
50+ employees,  
within 75 miles

Workers employed  
12 months &  
worked 1,250 hrs

FMLA+  
April 1, 2020

Employer with  
fewer than  
500 employees

Workers employed  
30 calendar days

Ends  
December 31, 2020



## Reasons for Leaves

### FMLA

- Employee's serious health condition and unable to perform essential job functions
- Care of a seriously ill family member (child, spouse or parent)
- Birth or care for newborn child, 1-year from birth, for both parents
- Adoption or placement of foster care child within 1-year of placement
- Deployment of employee's spouse, child, or parent for service or training

### FMLA+

- Care for the employee's own child under 18 years if school or place of care has been closed, or the childcare provider is unavailable due to a public health emergency





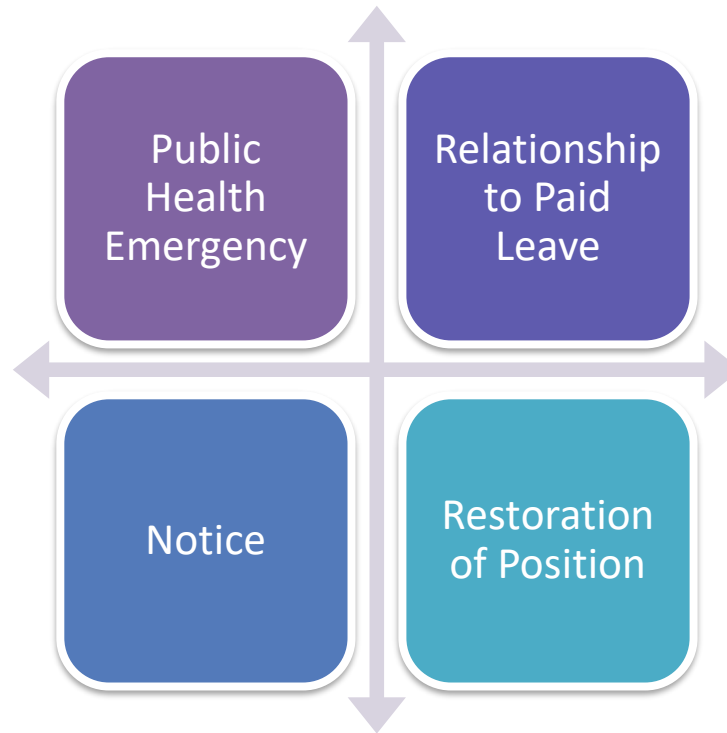
## FMLA+

Employers must provide the employee with leave under the FMLA+:  
the first 10 days unpaid and up to an additional 10 weeks paid leave  
for  
**“a qualifying need related to a public health emergency.”**

This “qualifying need” is limited to circumstances  
where an employee is unable to work (or telework)  
**to care for a minor child if the child’s school or place of child care  
has been closed or is unavailable due to a public health emergency.**

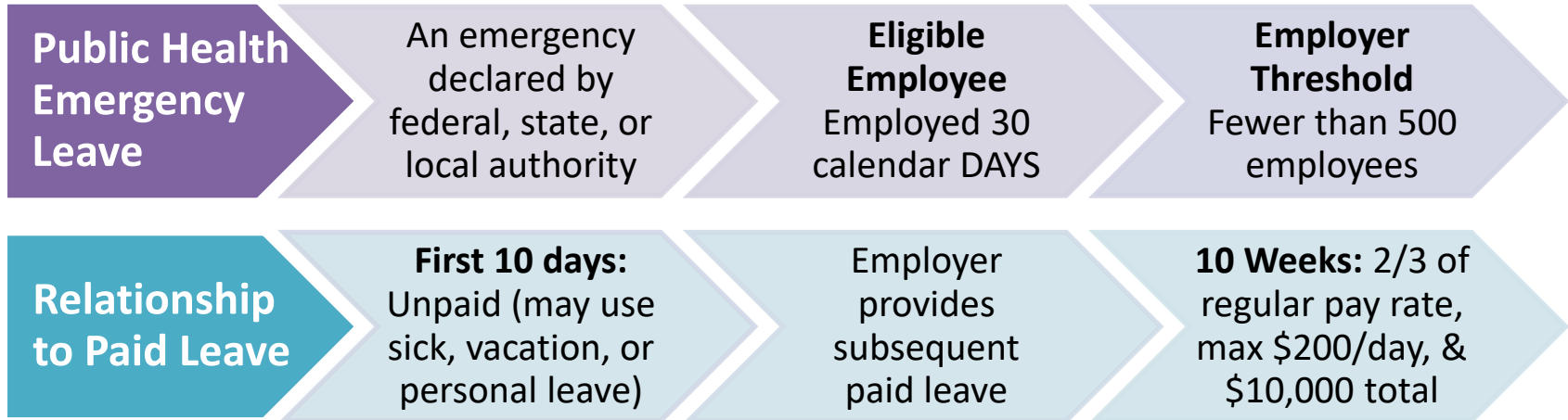


## Emergency Family & Medical Leave Expansion Act





## Emergency Family & Medical Leave Expansion Act



### Calculating Varying Hours

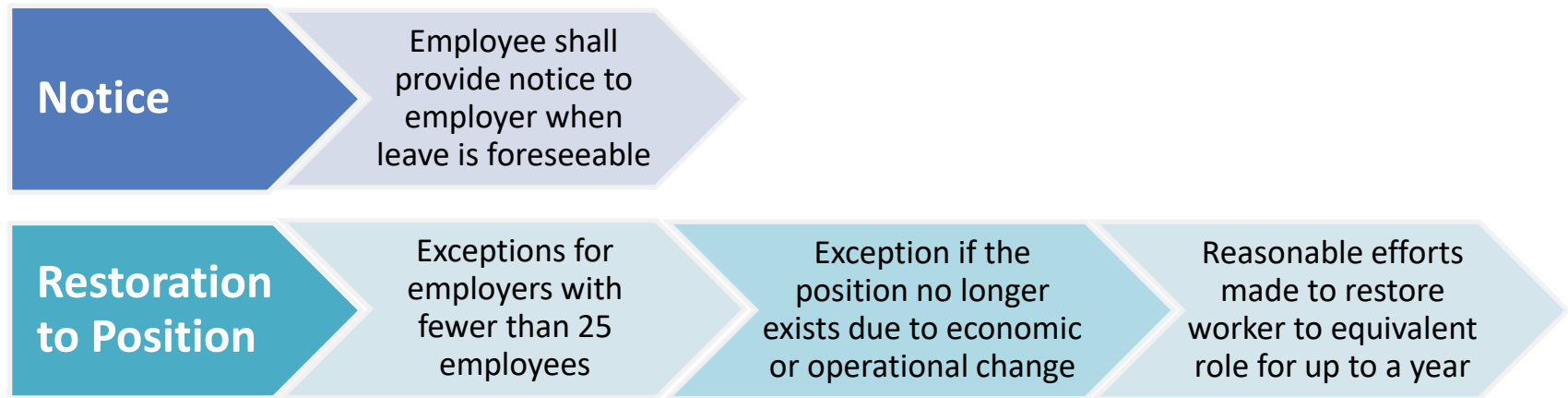
- Average number of hours employee would have worked, per day, over a 6-month period

Overtime must be included for the hours the employee would have been normally scheduled

The exempt employee must be paid for the full week if any work was performed during the work week.



## Emergency Family & Medical Leave Expansion Act – HR 6220





## Tax Credits for EPSL and FMLA+



## Tax Credits for Paid EPSL and FMLA+ Leave



A credit against the tax imposed by the IRS for each quarter equal to 100% of the qualified wages paid by the employer.



### **Refundability of Excess Credit**

If the employer pays an amount of the credit that exceeds the limitation for any calendar quarter, the excess will be treated as an overpayment and shall be refunded.



## Payroll Taxes Credit for EPSL



Employee's own care due to COVID-19 may receive up to:

- \$511 per day, and \$5,110 total

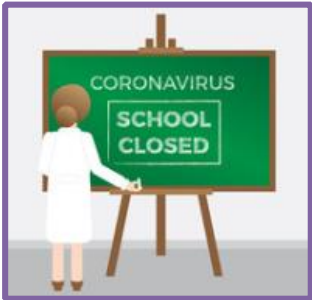


Employee's care for any individual affected by COVID-19 may receive up to:

- \$200 per day, and up to \$2,000 total for EPSL



## Payroll Taxes Credit for FMLA+



Employee to care for their own son or daughter who is unable to attend school or childcare due to closure may receive up to:

- \$200 per day, and \$10,000 total per employee





## EPSL

## FMLA+

### Employer Threshold

Fewer than 500 employees

### Employee Eligibility

Immediately; No waiting Period

Minimum 30 days of employment

### Duration

80 hrs. (FT); Avg hrs. over 2-weeks (PT)

12 weeks total

### Pay Calculation

10 days paid based on qualification

10 days unpaid; 10 weeks paid



## Frequently Asked Questions & Answers



## Frequently Asked Questions

- **May an employee take 80 hours of EPSL to self-quarantine and then another amount of paid sick leave for another reason provided under the Emergency Paid Sick Leave Act?**
  - **No.** The total number of hours an employee receives paid sick leave is capped at 80 hours.
- **May an employee use the EPSL or expanded FMLA intermittently while teleworking?**
  - **Yes,** if the employer and employee agree.
- **Are the EPSL and expanded FMLA leave requirements retroactive prior to April 1, 2020?**
  - **No.**



## Frequently Asked Questions

- **May an employee take EPSL intermittently while working at their usual worksite (as opposed to teleworking)?**
  - Unless an employee is teleworking, paid sick leave for qualifying reasons related to COVID-19 must be taken in full-day increments.
- **If an employer closes the worksite while an employee is on EPSL or expanded FMLA leave, what happens?**
  - If an employer closes the worksite while an employee is on EPSL or expanded FMLA, the employer must pay for any paid sick leave or expanded family and medical leave the employee used before the employer closed.



## Frequently Asked Questions

- **If an employee elects to use the EPSL or FMLA+ leave, must an employer continue the employee's health coverage? If the employee remain on leave beyond the maximum period of expanded FMLA leave, does the employee have a right to keep health coverage?**
  - If the employer provides group health coverage that the employee elected, the employee is entitled to continued group health coverage during the expanded FMLA leave on the same terms as if the employee continued to work.
  - If the employee is enrolled in family coverage, the employer must maintain coverage during the expanded FMLA leave. The employee generally must continue to make any normal contributions to the cost of their health coverage.



# Questions

Please address follow-up questions to:

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