

**Emergency Paid Sick Leave and Emergency Family Medical Leave**

**in response to COVID-19**

***as established in the “Families First Coronavirus Response Act”***

**OVERVIEW**

* The Families First Coronavirus Response Act (FFCRA), signed into law on March 18, created two new types of paid leave for workers impacted by COVID-19: Emergency Paid Sick Leave and Emergency Family and Medical Leave.
* In general, all employers with fewer than 500 employees are required to make these types of leave available to their employees.
* While **employers are required pay their employees for these types of leave, they are eligible for reimbursement up to the maximum amount allowable for each employee.** Reimbursement will be made **in the form of** **refundable tax credits on the employer share of Social Security payroll taxes.**
  + NACHC is currently researching the time lag between when a health center would need to pay an employee for mandatory leave, and when they would receive the financial benefit of the refundable tax credits.
* There are caps on both:
  + How many days of each type of leave an employee can take, and
  + How much an employee can be paid per day.

Specifically:

* Emergency Paid Sick Leave: Employees can take up to 10 days of Emergency Paid Sick Leave. If they are sick or under quarantine themselves, the maximum daily payment is $511; if they are caring for a family member, the maximum daily payment is $200.
* Emergency Family Leave: Employees can take up to 12 weeks of Emergency Family Leave – but only if they are caring for a child whose school or child care is closed. The first two weeks are unpaid, and the maximum daily payment is $200 for the remaining 10 weeks.

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| ***Mandatory Paid Leave Under Families First Coronavirus Response Act*** | | | | |
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|  | | **Emergency Paid Sick Leave** | | **Emergency Family Medical Leave** |
| **Which EMPLOYERS must offer this leave** | | All employers with fewer than 500 employees | | |
| **Which EMPLOYEES are eligible:** | | Employees who are ***sick or under quarantine themselves*** | Employees who are ***caring for a family member or child*** who is sick, quarantined, or whose school/ childcare is closed | Employees who have a ***child under 18*** whose school or childcare is closed AND who are unable to telework. |
|  | Minimum tenure to be eligible | No minimum | No minimum | 30 days |
| **MAXIMUM days and dollar amounts (that employers must provide and the Federal government will reimburse)** | | | | |
|  | Maximum number of days | 10 days (for a full-time FTE) | 10 days (for a full-time FTE) | 12 weeks |
|  | Maximum amount per day | The lesser of $511 or the employee's regular daily rate | The lesser of $200 or two-thirds of the employee's daily rate | The first 10 days may be unpaid (or employee may choose to use other types of leave.) For the remaining 50 days, maximum is the lesser of $200 or two-thirds of the employee's daily rate |
|  | Maximum Total Amount | $5,110 | $2,000 | $10,000 |
| **Potential EXCEPTIONS** | | |  |  |
|  | Employers | US Dept. of Labor may exempt some employers with less than 50 FTE | | |
|  | Health care employees | Employers can choose to deny emergency sick leave to health care staff. | | Both employers and the US Dept of Labor can choose to deny this FML to health care employees. |
| **How employers get REIMBURSED** | | Employers receive a refundable tax credit equal to 100% of the eligible leave costs described above. The tax credit is applied against an employer’s total portion of Social Security taxes for the period, and is refundable. | | |
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