



<p align="center"><b>Families First Coronavirus Response Act (PL 116-127)</b>            Passed March 18, 2020 Effective April 2, 2020 to December 31, 2020            (Overview limited to the sections that affect employers and their employees)</p>			
Provision	<p><b>Emergency Paid Sick Leave Act</b>            Provides 80-hours of paid sick leave to employees due to COVID-19 (If part-time, average hours over two week period)</p>	<p><b>Family Leave &amp; Medical Act Expansion Act</b>            Provides 12-weeks paid leave for employees due to COVID-19. This includes caring for a child under 18 years of age whose school or day care has closed.</p>	<p><b>Emergency Unemployment Insurance Stabilization &amp; Access Act of 2020</b>            Provides \$1,000,000,000 to States in the Unemployment Trust Fund</p>
Who Qualifies	Any employee regardless of length of service working for an employer with less than 500 employees	An employee who has been employed 30 days for an employer with less than 500 employees	States will get 50% of the money within 60 days. The remaining 50% will be transferred to any state experiencing 10% increase in unemployment over the same quarter in the previous calendar year.
How Much Assistance	<p>If an employee must take leave because:</p> <ol style="list-style-type: none"> <li>1) of a federal, state or local quarantine or isolation order related to COVID-19</li> <li>2) of a quarantine at the direction of health authority or healthcare provider</li> <li>3) they are experiencing symptoms of COVID-19</li> </ol> <p>Eligible for their regular pay not to exceed \$511 or \$5,110 for 10 days.</p> <p>If an employee must take leave because they are:</p> <ol style="list-style-type: none"> <li>4) caring for another person with COVID-19</li> <li>5) caring for a child under 18 due to closure of day care of school because of COVID-19</li> <li>6) or other similar conditions</li> </ol> <p>Eligible for two-third's of their regular pay not to exceed \$200 or \$2,000 for 10 days.</p>	<p>Two-thirds of employee's regular pay, limited to \$200 a day or \$10,000 total.</p> <p>Starts on the 11th day of leave through 12 weeks.</p>	Will be determined by each state's unemployment division.



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	<b>Emergency Paid Sick Leave Act</b>	<b>Family Leave &amp; Medical Act Expansion Act</b>	<b>Emergency Unemployment Insurance Stabilization &amp; Access Act of 2020</b>
<b>Caveats</b>	<ol style="list-style-type: none"> <li>1. Leave cannot carryover to another year.</li> <li>2. Employees do not have to find someone to cover for them.</li> <li>3. Employees can use this sick leave before their regular accrued paid sick leave, if applicable.</li> <li>4. Emergency leave cannot reduce other accrued leave that an employee may already have.</li> <li>5. Employer cannot fire, discipline, or discriminate against any employee for using the emergency paid leave.</li> </ol>	<ol style="list-style-type: none"> <li>1. Employee must first use accrued time off or take unpaid leave for the first 10 days.</li> <li>2. After 10 days, employer must pay employee at least two-thirds of their regular rate of pay. Maximum pay is \$200 per day of \$10,000 total.</li> <li>3. Employer must restore employee to their original position or equivalent after the 12 weeks has passed.</li> </ol>	States must demonstrate that they are working on or have eased eligibility requirements and access to claimants, including waiving work search requirements and the waiting week, and non-charging employers directly impacted by COVID-19.
<b>Exceptions</b>	<ol style="list-style-type: none"> <li>1. Employees who are healthcare workers or emergency responders.</li> <li>2. With the permission from the Secretary of Labor, an employer under 50 employees can exclude #5 above if it would jeopardize the viability of the business as a going concern.</li> </ol>	<ol style="list-style-type: none"> <li>1. Employers under 25 employees do not have to restore an employee's position if:               <ol style="list-style-type: none"> <li>a. Economic conditions eliminated the position</li> <li>b. Employer makes reasonable efforts to restore employee to equivalent compensation and benefits</li> </ol> </li> <li>2. Employees who are healthcare workers or emergency responders.</li> </ol>	
<b>Employer Tax Credits</b>	<ol style="list-style-type: none"> <li>1. 100% of the employee's paid sick leave up to 10 days is eligible for a payroll tax credit.</li> <li>2. Credit can include a proration of the employer's cost of health plan during the 10 days.</li> <li>3. Credit is limited to the Employer's share of Social Security in that quarter. Excess can be refunded.</li> </ol>	<ol style="list-style-type: none"> <li>1. 110% of the employee's paid leave is eligible for a payroll tax credit.</li> <li>2. Credit can include a proration of the employer's cost of health plan during the 12 weeks.</li> <li>3. Credit is limited to the Employer's share of Social Security in that quarter. Excess can be refunded.</li> </ol>	
<b>Employee Tax Breaks</b>	Wages are exempt from payroll tax	Wages are exempt from payroll tax	
<b>Self-Employed Tax Credit</b>	Self-employed individuals may take a tax credit (on their annual tax return) of the lesser of \$200 or \$511 from above or 67% of their average daily Self-Employment Income. (Annual Net Income / 260 days)	Self-employed individuals may take a tax credit (on their annual tax return) of the lesser of \$200 or 67% of their average daily Self-Employment Income. (Annual Net Income / 260 days)	