

Families First Coronavirus Response Act

The Employer's Payroll Cheat Sheet

Required for leave beginning April 1, 2020 to December 31, 2020 | Optional for leave beginning January 1, 2021 to September 30, 2021

FFCRA is optional for employers with 500 FTEs or less.

- Allows certain government employers to claim the credit

Under the FFCRA, an employee qualifies for emergency sick leave if the employee is unable to work (or unable to telework) due to a need for leave because the employee:

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; is being vaccinated for COVID-19 or recovering from COVID-19 vaccination
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 whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19; or
6. 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.

Under the FFCRA, the first ten (10) days of the expanded FMLA are paid. If an employee exhausted 10 days of EPSL by 3/31/21, an additional 10 days of EPSL can be provided (not required) through 9/30/21.

Schedule of Expanded FMLA Leave if Employee Uses the Emergency Paid Sick Leave During the 10-day Waiting Period:					
Employment Status	Leave needed for reason	Days covered	Payment Calculation	Cap on Wages Eligible for Tax Credit through September 30, 2021	Refundable Tax Credit Offsets
Employee	1,2,3	Days 1 to 10	100% of Regular Pay Rate FT = 2 weeks or 80 hours PT = typical # hours worked in 2 week period	\$511/day or \$5,110 in total	Covered employers qualify for dollar-for-dollar reimbursement through tax credits for all qualifying wages paid under the FFCRA.
Employee	4 or 6	Days 1 to 10	2/3 of Regular Pay Rate FT = 2 weeks or 80 hours PT = typical # hours worked in 2 week period	\$200/day or \$2,000 in total	Qualifying wages are those paid to an employee who takes leave under the Act for a qualifying reason, up to the appropriate per diem and aggregate payment caps.
Employee	5	Days 1 to 10	2/3 of Regular Pay Rate FT = 2 weeks or 80 hours PT = typical # hours worked in 2 week period	\$200/day or \$2,000 in total	
Employee becomes eligible after 30 days of employment	5	Week 3 to 12 (50 days)	2/3 of Regular Pay Rate FT = 2 weeks or 80 hours PT = typical # hours worked in 2 week period	\$200/day or \$12,000 in total	Applicable tax credits include Medicare and Social Security tax for all payments as well as amounts paid or incurred to maintain health insurance coverage.