Families First Coronavirus Response Act (FFA)
Effective April 2, 2020 – December 31, 2020

**Emergency Paid Sick Leave**

- **Up to 80 hours**: Paid at 100% of EE’s regular rate of pay
- **May use Emergency Paid Sick Leave in addition to any other employer-provided paid time off**

**Emergency FMLA**

- **Up to 12 weeks**: Paid at 2/3 of EE’s regular rate of pay
- **May use Emergency FMLA in addition to any other employer-provided paid time off**

**Reasons**

1. EE is quarantined or isolated by Federal, State or local order
2. EE is advised by healthcare professional to self-quarantine due to concern related to COVID–19
3. EE is experiencing symptoms of COVID–19 and seeking medical diagnosis
4. EE is caring for a child because of school or childcare facility closure
due to public health emergency
5. EE is caring for child because of school or childcare facility closure due to economic downturn or other circumstances
6. EE is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of Treasury and Secretary of Labor

**Job restoration at end of Emergency FMLA**

- Applies if ER has 25+ EE’s
- ERs with <25 EE’s are generally excluded from this requirement if position no longer exists following circumstances.

**Reasons for leave**

- FMLA

**Unpaid Leave**

- Up to 10 weeks - paid at 2/3 of EE’s regular rate of pay
- Unable to work or telework due to
  1. EE is quarantined or isolated by Federal, State or local order
  2. EE advised by healthcare professional to self-quarantine due to concern related to COVID–19
  3. EE is experiencing symptoms of COVID–19 and seeking medical diagnosis
  4. EE is caring for a child because of school or childcare facility closure
  5. EE is caring for child because of school or childcare facility closure due to economic downturn or other circumstances
  6. EE is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of Treasury and Secretary of Labor

**Paid Leave**

- Up to 10 weeks - paid at 2/3 of EE’s regular rate of pay
- Employee may pay more, but tax credit capped based on $200/day or $10,000 in aggregate.

**Calculating Rate of Pay for Emergency FMLA and Emergency Paid Sick Leave**

- Full time employees: Regular rate of pay, hours normally scheduled in 2-week period
- Part time employees, variable hour employee: Average number of hours worked for six months prior to leave
- Employee may not retaliate against employees for use of Emergency FMLA

**Disclaimer**

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**Other Notable Mentions**

**Special Rules**

- Employee of an employee who is a health care provider or an emergency responder may elect to exclude such employee from Emergency FMLA and Emergency Paid Sick Leave
- Secretary of Labor may exempt small businesses with fewer than 50 employees if imposition of the program’s requirements would jeopardize the viability of the business

**Emergency FMLA**

- Employee is entitled to leave for need for leave as work is impracticable
- Employee may use Emergency Paid Sick Leave before or after Emergency FMLA leave
- Employment cannot require employee to use other paid time off before Emergency Paid Sick Leave
- Employee Paid Sick Leave does not preempt any local paid sick leave requirements that already exist
- EE’s regular rate of pay may be capped at $200/day (or $2,000 in aggregate)
- EE may not be required to find replacement

**Calculating Rate of Pay for Emergency FMLA and Emergency Paid Sick Leave**

- Employee may pay more, but tax credit capped based on noted amounts above

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