

## Families First Coronavirus Response Act (Federal Law)



### January 2021 Update: Through March 31, 2021

- The \$900B Coronavirus Stimulus Package passed by Congress, and signed by President Trump, includes a provision to extend the tax credits for FFCRA Sick and Family Leave through **March 31, 2021**.
- Employers are not required to offer use of FFCRA leave beyond December 31, 2020. Continuing to offer FFCRA Sick and Family Leave between January 1<sup>st</sup> – March 31<sup>st</sup> is voluntary.
- If an employee has already exhausted the benefits available under the FCCRA Sick and Family Leave, the extension does not provide additional leave hours for 2021.
  
- Applies to ALL employers with 500 or less employees\*  
\*There is an exemption for employers under 50 if compliance with the law will impact the viability of the business. The Secretary of Labor will issue additional guidance for who will fall under this exemption.
- Applies to ALL employees, regardless of how long they have worked for the employer (no waiting period for new employees)
- Does NOT apply to employees able (or healthy enough) to work remotely
- Does NOT apply to health care professionals and emergency responders
- **Amounts paid by the employer pursuant to this act will be reimbursable by the IRS in the form of a tax credit**
- Additional resources from the IRS: <https://www.irs.gov/newsroom/treasury-irs-and-labor-announce-plan-to-implement-coronavirus-related-paid-leave-for-workers-and-tax-credits-for-small-and-midsize-businesses-to-swiftly-recover-the-cost-of-providing-coronavirus>

**Below is a summary of the recent legislation and our interpretation. We will continue to update this as more information becomes available.**

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Qualifying Reason for Leave	Benefits Provided by Employer	Notes
<p>1. Employee subject to a federal, state, or local quarantine or isolation due to COVID-19</p> <p><b>(Emergency Paid Sick Leave Act)</b></p>	<p>Full time employees: 80 hours of paid sick leave at 100% of employee's regular pay rate</p> <p>Part time employees*: 100% of employee's regular pay rate for the average number of hours the employee works during a 2-week period</p> <p>Maximum Rate: \$511 per day, \$5,110 in total for a total of 10 days</p>	<p>Our understanding is that non-essential workers advised by the NYS Governor to stop working <b>would not qualify</b> as a state quarantine order</p>
<p>2. Employee has been advised by a health care provider to self-quarantine due to COVID-19 concerns</p> <p>3. Employee is experiencing COVID-19 symptoms AND seeking medical diagnosis</p> <p><b>(Emergency Paid Sick Leave Act)</b></p>	<p>Same as above</p>	<p>Employees voluntarily quarantining without a doctor's recommendation or due to their own personal preference would not qualify for this benefit</p> <p>Our understanding is that if experiencing symptoms, an employee should contact a health care provider before requesting this benefit from their employer</p> <p>May require a doctor's statement</p>
<p>4. Employee is caring for an individual who would fall under reasons 1 or 2 above</p> <p>6. Employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretaries of Treasury and Labor</p> <p><b>(Emergency Paid Sick Leave Act)</b></p>	<p>Full time employees: 80 hours of paid sick leave at 2/3 of employee's regular pay rate</p> <p>Part time employees*: 2/3 of employee's regular pay rate for the average number of hours the employee works during a 2-week period</p> <p>Maximum Rate: \$200 per day, \$2,000 in total for a total of 10 days</p>	<p>Individual does not currently mean family member only. The Secretary of Labor may update this distinction prior to the April 2 start date</p> <p>May require a doctor's statement</p>

Qualifying Reason for Leave	Benefits Provided by Employer	Notes
<p>5. Employee is caring for the employee's child because the child's school or place of care has been closed due to public health emergency</p> <p><b>(Emergency Paid Sick Leave Act AND Emergency Family and Medical Leave Expansion Act)</b></p>	<p><b>Days 1-10:</b>  Full time employees: 80 hours of paid sick leave at 2/3 of employee's regular pay rate</p> <p>Part time employees*: 2/3 of employee's regular pay rate for the average number of hours the employee works during a 2-week period</p> <p>Maximum Rate: \$200 per day, \$2,000 in total for a total of 10 days</p> <p><b>Additional 10 weeks (part of Emergency Family and Medical Leave Expansion Act):</b></p> <p>Employees can receive an additional 10 weeks of pay for 2/3 of their regular pay following the same standards above</p> <p>Maximum Rate: \$200 per day, \$10,000 in total for a total of 10 weeks</p> <p><b>Overall total: 12 weeks at 2/3 pay for a maximum of \$12,000</b></p>	<p>The Emergency Family and Medical Leave Expansion Act portion of this section (additional 10 weeks) does have eligibility restrictions</p> <p>Employees who have worked for their employer for at least 30 days are eligible</p>

## Emergency COVID-19 Paid Sick Leave (New York State Law)

Effective retroactively to January 1, 2020 and will become secondary to the Federal Families First Coronavirus Response Act (below) when it takes effect on April 2, 2020



### January 2021 Update:

- At this time, there is no expiration date in place for this legislation
- NYS COVID-19 Paid Sick Leave will continue to be secondary to the paid leaves available under Federal Families First Coronavirus Response Act **ONLY IF** an employer opts to continue to extend the availability of FFCRA leaves through March 31, 2021.
- Applies specifically to employees who are subject to an order of mandatory or precautionary quarantine issued by the state of New York, the Department of Health, local board of health, or any government entity duly authorized to issue such order due to COVID-19
- Does NOT apply to non-essential workers required by the State to stop working - this is defined differently than a quarantine order
- Does NOT apply to employees that are voluntarily quarantined based solely on their own discretion
- Does NOT apply to employees that are able (or healthy enough) to work remotely or by other means
- Employers cannot require employees to use PTO, **NYS Paid Sick Leave**, or other employer provided sick leave before taking this benefit
- Additional resources from New York State: <https://paidfamilyleave.ny.gov/covid19>

**Below is a summary of the recent legislation and our interpretation. We will continue to update this as more information becomes available.**

## Emergency COVID-19 Paid Sick Leave (New York State Law)

Employer Size	Employer Obligations	Employee Benefit
Private Employer 1-10 Employees Less than \$1m annual net income	<ul style="list-style-type: none"> <li>- Unpaid sick leave until the end of the duration of quarantine order OR until April 2 when federal leave begins</li> <li>- Job protection until the end of the duration of quarantine order</li> <li>- Provide access to DBL/PFL Benefits</li> </ul>	<ul style="list-style-type: none"> <li>-DBL/PFL will run concurrently</li> <li>-PFL will pay at 60% of your regular pay up to a weekly maximum of \$840.70</li> <li>-DBL will pay the remaining 40% of your pay up to a weekly maximum of \$2,043.92</li> <li>-Total maximum benefit: \$2,884.62/week</li> </ul>
Private Employer 1-10 Employees More than \$1m annual net income  AND  Private Employer 11-99 Employees	<ul style="list-style-type: none"> <li>- 5 days of paid sick leave paid by the Employer (no State reimbursement)</li> <li>- Unpaid sick leave until the end of the duration of quarantine order OR until April 2 when federal leave begins</li> <li>- Job protection until the end of the duration of quarantine order</li> <li>- Provide access to DBL/PFL Benefits for the amount of time needed after the first 5 days</li> </ul>	Days 1-5: <ul style="list-style-type: none"> <li>- Full salary continuation directly from employer</li> </ul> Days 6 and beyond: <ul style="list-style-type: none"> <li>-DBL/PFL will run concurrently</li> <li>-PFL will pay at 60% of your regular pay up to a weekly maximum of \$840.70</li> <li>-DBL will pay the remaining 40% of your pay up to a weekly maximum of \$2,043.92</li> <li>-Total maximum benefit: \$2,884.62/week</li> </ul>
Private Employer 100+ Employees  AND  Public Employer All sizes	<ul style="list-style-type: none"> <li>- 14 days of paid sick leave paid by the Employer (no State reimbursement)</li> <li>- Job protection until the end of the duration of quarantine order</li> <li>- Employers over 500 will need to provide this benefit as needed even after federal law takes effect</li> </ul>	<ul style="list-style-type: none"> <li>- Full salary continuation directly from employer for 14 days</li> </ul>