



# FAMILY FIRST CORONA VIRUS RESPONSE ACT

This new employment law impacts all small businesses with fewer than 500 employees, with extremely few exemptions, until the end of 2020.

## EMERGENCY PAID SICK LEAVE ACT

The Emergency Paid Sick Leave Act requires 2 weeks paid sick leave for employees impacted by COVID-19. This includes those who have been quarantined, either by a physician or by government order, as well as those who are caring for an individual who has been similarly impacted.

## EMERGENCY FMLA EXPANSION ACT

This Act mandates 12 weeks protected leave with paid leave after 2 weeks. Employees are only eligible, however, if they cannot work or telework because a school or child care center has been closed due to COVID-19, and no other suitable person is available to care for the child.

## TAX CREDITS

This legislation provides refundable tax credits that are intended to reimburse companies for associated payroll & benefit costs. Ensure that proper records are retained in order to verify those credits at tax time.



# FFCRA FAQs

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## Is my company impacted?

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Any employer with fewer than 500 employees on the date of the leave request is required to comply. (There is a self-executing exemption in some circumstances for employers with fewer than 50 employees, but this exemption is rare.)

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## Are my employees covered?

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### Employer Paid Sick Leave (first two weeks):

- applies to every employee with no minimum service requirements.

### Emergency FMLA Expansion Act (weeks 2-12):

- applies to employees who have been employed for 30 days or longer.
- specific penalties are prescribed for non-compliance, discrimination, or retaliation.

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## Is there help for all of this?

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Yes, of course. We are happy to help. Call us (with no obligation) to talk through how your company can navigate these regulations.