

# FFCRA Guide.

The **Families First Coronavirus Response Act (FFCRA)** requires employers to offer emergency sick and FMLA leave for employees to care for themselves and family who have been quarantined or infected by COVID-19. It also provides for leave to care for a dependent child whose daycare or school is closed due to the virus. The eligible dates for these leaves are from **04/01/2020 - 12/31/2020**.

To pay for these leaves, the Federal Government is allowing for a reduction in Federal taxes paid towards the business' 941. The credit can be taken each pay period and includes up to making no payment due to the credit claimed. Below are the general reimbursement rates for these leaves.

## FFCRA Emergency Sick Leave Reimbursement:

### **1. Employee is subject to a quarantine order (federal, state, or local) related to COVID-19.**

FFCRA paid 100% rate for up to 80 hours (max \$511 per day, capped at \$5,110).

### **2. Employee has been advised by a healthcare provider to self-quarantine related to COVID-19.**

FFCRA paid 100% rate for up to 80 hours (max \$511 per day, capped at \$5,110).

### **3. Employee is experiencing COVID-19 symptoms and is seeking a medical diagnosis.**

FFCRA paid 100% rate for up to 80 hours (max \$511 per day, capped at \$5,110).

### **4. Employee is caring for an individual subject to an order described in (1) or (2) above.**

FFCRA paid 2/3 rate for up to 80 hours (max \$200 per day, capped at \$2,000).

### **5. Employee is caring for a child whose school or place of care is closed (or child care provider is unavailable) due to COVID-19.**

FFCRA paid 2/3 rate for up to 80 hours (max \$200 per day, capped at \$2,000).

### **6. Employee is experiencing other substantially-similar conditions specified by Secretary of Health & Human Services.**

FFCRA paid 2/3 rate for up to 80 hours (max \$200 per day, capped at \$2,000).

## FFCRA Emergency FMLA Reimbursement:

### **Employee 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.**

First 2 weeks (10 days) are unpaid unless the employee requests to use emergency sick leave (paid at 2/3 regular rate of pay) or personal vacation bank. After this, FFCRA pays an additional 10 weeks at 2/3 rate (max \$200 per day, capped at \$10,000).