Families First Coronavirus Response Act (FFCRA) Quick-Reference Flow Charts
Effective April 1, 2020 - December 31, 2020
Emergency FMLA (EFMLA)

Effective April 1, 2020 - December 31, 2020

**Begin Here**

1. **Do you employ fewer than 500 U.S. based employees?**
   - **MORE**
     - EFMLA does not apply
   - **FEWER**
     - EFMLA does not apply

2. **At the time of leave, has EE worked 30 or more days?**
   - **FEWER**
     - EFMLA does not apply
   - **MORE**
     - EFMLA does not apply

3. **Reason for being away from work**
   - **ANY OTHER REASON**
     - EFMLA does not apply

**Due to the public health emergency, employee is unable to work/remotely work because of school or childcare facility closure for child under the age of 18**

**Job reinstatement at end of Emergency FMLA**

**Emergency FMLA**

Up to 12 weeks of job-protected leave

- Pay may be capped at $200/day (or $10,000 in aggregate); Employer may pay more, but ER tax credit capped based on $200/day or $10,000 in aggregate

Up to 10 weeks (paid at 66.67% of EE’s regular rate of pay)

10 days (unpaid)

EPSL or other accrued paid leave may be used

** Applies to employers with 25 or more EEs; employers with less than 25 EEs are generally exempt from this requirement if position no longer exists following Emergency FMLA due to economic downturn or other circumstances

**Certain public employers are covered, regardless of size.**

This document is not intended to be exhaustive nor should any discussion or opinions be construed as legal advice. Readers should contact legal counsel for legal advice.
Emergency Paid Sick Leave (EPSL)
Effective April 1, 2020 - December 31, 2020

Do you employ fewer than 500 U.S. based employees?*

Reason for being away from work

Unable to work or remotely work due to:
1. EE is subject to Federal, State, or local quarantined or isolated order related to COVID-19 (does not include worksite closure due to shelter-in-place order)
2. EE advised by health care professional to self-quarantine due to concerns related to COVID-19
3. EE is experiencing symptoms of COVID-19 and seeking medical diagnosis
4. EE is caring for an individual subject to quarantine or isolation by Federal, State, or local order or by direction of health care professional
5. EE is caring for child because of school or childcare facility closure
6. EE is experiencing any other substantially similar condition specified by the U.S. Department of Health and Human Services

Emergency Paid Sick Leave
Up to 80 hours (prorated amount for part time employees) in addition to any other employer-provided paid time off

Reasons 1-3
Paid at 100% of EE’s regular rate of pay
Pay may be capped at $511/day or $5,110 in aggregate

Reasons 4-6
Paid at 66.67% of EE’s regular rate of pay
Pay may be capped at $200/day or $2,000 in aggregate

Employer may pay more, but ER tax credit capped based on noted amounts above

*Certain public employers are covered, regardless of size.