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## Families First Coronavirus Response Act





**Effective Date: April 2, 2020** 

Sunset Date: December 31, 2020







## Who Has To Comply

Under both Acts, the following have to comply



Employers with fewer than 500 employees



Exemption for companies with fewer than 50 employees

- If it hinders the employers ability as a going concern







#### How to Get Reimbursed

Under both Acts, employers will be reimbursed for amounts paid





Dollar-for-dollar reimbursement for amounts paid for Emergency Paid Sick Leave and Emergency Leave and any health care contributions while on leave



Reimbursement is received through an offset to payroll taxes on next scheduled tax depost

| Paid Sick/Leave        | \$1,000        |
|------------------------|----------------|
| Tax Deposit            | <u>\$3,000</u> |
| Amt of Deposit to make | \$2,000        |





## **Emergency Paid Sick Leave**

Who is eligible for Emergency Paid Sick Leave?



Quarantine or isolation due to federal or state or local order



Employee is caring for an individual who is Quarantined or is self-quarantined



Self-quarantine ordered by health care provider



Employee is caring for son or daughter due to School or child care closure



Employee is experiencing symptoms of COVID-19 And seeking medical diagnosis



Employee is experiencing any other substantially Similar conditions specified by the Secretary of Health and Human Services





## **Emergency Paid Sick Leave**

How much Sick Leave is an employee eligible?



Full Time employees – 80 hours



Part Time employees – Average hours the employee works on average over a 2-week period





## **Emergency Paid Sick Leave**



Quarantine or isolation
Self-quarantine ordered by healthcare provider
Employee is experiencing symptoms of COVID-19





Employee is caring for individual who is quarantined Employee is caring for son or daughter due to school or childcare closure

Employee is experiencing any other substantially similar conditions specified by the Secretary of Health and Human Services

Greater of Regular rate of pay, Federal Minimum Wage and State/Local Minimum Wage

Up to Maximum: \$511 per day and \$5,110 in the aggregate

2/3 of rate noted above

Up to Maximum: \$200 per day and \$2,000 in the aggregate



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#### **Emergency Leave**

Who is eligible?



Employees that are off due to taking care of a child due to a school or child care facility closing



Employee must have been employed for at least 30 days





#### **Emergency Leave Act**

How much time do they get?



The employees receive a total of 12 weeks leave paid



Employees are paid:

- 2 weeks under Paid Sick Leave Act
- 10 weeks under Emergency leave Act



Rate of pay equals:

• 2/3 of rate of pay defined in Paid Sick Leave Act





# **Emergency Leave Act**

#### **Position Restoration**



Employees should receive a restoration of their position

#### Exception:

Employers fewer than 25 employees are not required to restore employee's position if certain conditions are met





#### **General Situations**

#### Frequently Asked Questions

- What if an employee appears sick?
- Can we ask an employee to stay home or leave work if they exhibit symptoms of the COVID-19 coronavirus or the flu?
- Can an employee refuse to come to work because of fear of infection?





# Ask us Your Questions!



**Kristy Rodrigues** 

O: 925-969-3221 ext. 223221

C: 925-998-8325

Kristy.Rodrigues@benefitmall.com

