



FAMILIES FIRST CORONAVIRUS RESPONSE ACT-SUMMARY

Emergency Paid Sick Leave

Family Leave Emergency Pay

Overview	<p>Emergency Sick pay if employee is unable to work or telework due to covid-19 related issues</p> <ol style="list-style-type: none"> 1) Employee is subject to Federal, State or local quarantine or isolation order 2) Employee advised by health care provided to self-quarantine 3) Employee with symptoms and seeking diagnosis 4) Employee caring for individual subject to order per above 5) Employee providing care for son or daughter, under age 18, where school, day care or provider is closed or unavailable 6) Employee experiencing any other similar condition specified by the HHS. 	<p>Employer to provide additional leave time where: An emergency is declared by the Federal, State or Local authority, and employee cannot work or telework due to a need to care for a son or daughter, under age 18, and school, daycare or provider is closed or unavailable due to health emergency.</p>
Employers subject to Act	<p>Employers with less than 500 employees</p> <p>Exception for certain health care providers and businesses with less than 50 employees if compliance would jeopardize the viability of the business.</p>	<p>Employers with less than 500 employees</p> <p>Exception for certain health care providers and businesses with less than 50 employees if compliance would jeopardize the viability of the business.</p>
Eligibility	<p>Employees, regardless of length of employment</p> <p>Employer can exclude healthcare providers or an emergency responder</p>	<p>Employees who have been employed for at least 30 calendar days.</p> <p>Employer can exclude healthcare providers or an emergency responder</p>
Maximum length of benefits	<p>Full time employees: 80 hours</p> <p>Part time: average # of hours previously worked for 2weeks</p>	<p>10 work weeks (50 days)</p> <p>Employee eligible for both emergency sick pay and emergency leave pay, but not simultaneously</p>
Rate of pay	<p>Regular rate of pay for leave due to items 1, 2, or 3 above</p> <p>Not to exceed \$511 per day or \$5,110 in total per employee</p> <p>2/3 of regular rate of pay for leave due to items 4, 5 or 6 above not to exceed \$200 per day or \$2,000 in total per employee</p> <p>Wages are not subject to employer social security taxes</p>	<p>2/3 of regular rate for the number of hours normally scheduled to work</p> <p>Not to exceed \$200 per day or \$10,000 in total</p> <p>Wages are not subject to employer social security taxes</p>



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Tax credit	100% of wages required to be paid under this requirement Health plan expenses Employer share of medicare taxes on required wages	100% of wages required to be paid under this requirement Health plan expenses Employer share of medicare taxes on required wages
Claim for credit	Employers receive a credit against the employer portion of social security taxes on quarterly payroll tax return. If credit exceeds the amount of employer social security taxes owed, employer shall be entitled to a refundable credit Employers can reduce required payroll tax deposits by the amount of credit they are entitled to receive for the quarter.	Employers receive a credit against the employer portion of social security taxes on quarterly payroll tax return. If credit exceeds the amount of employer social security taxes owed, employer shall be entitled to a refundable credit Employers can reduce required payroll tax deposits by the amount of credit they are entitled to receive for the quarter.
Self employed taxpayers	Credit it available for self-employed individuals based on special calculation but subject to the same per day and total benefit limits which apply to employees.	Credit it available for self-employed individuals based on special calculation but subject to the same per day and total benefit limits which apply to employees.
Contact us !	Information provided above is an overview. More specific information is available on our website or you can contact an advisor at our office	Information provided above is an overview. More specific information is available on our website or you can contact an advisor at our office