

## Families First Coronavirus Relief Act (FFCRA) Paid Sick and Family Medical Leave Eligibility

Scenario	Employee Eligibility			Analysis
	Paid Sick Leave	Paid Family Medical Leave	Unemployment Insurance	
Employee is subject to a Federal, State, or local quarantine or isolation order related to COVID-19 (not including worksites that close due to a lack of business or Federal, State or local order)	✓	✗	✗	Construction and service workers are currently considered “essential” and exempt from federal and state isolation orders. Employee is eligible for paid sick leave (up to 80 hours) so long as job site is active, and is entitled to pay at their regular rate, up to \$511 per day and \$5,110 in the aggregate (over a 2-week period).
Employee has been advised by a health care provider to self-quarantine related to COVID-19	✓	✗	✗	Employee is eligible for paid sick leave (up to 80 hours) so long as job site is active, and is entitled to pay at their regular rate, up to \$511 per day and \$5,110 in the aggregate (over a 2-week period)
Employee has COVID-19 symptoms and is seeking a medical diagnosis	✓	✗	✗	Employee is eligible for paid sick leave (up to 80 hours) so long as job site is active, and is entitled to pay at their regular rate, up to \$511 per day and \$5,110 in the aggregate (over a 2-week period)
Employee is caring for an individual subject to a federal, state, or local quarantine or isolation order related to COVID-19 or individual who has been advised to self-quarantine by a medical professional	✓	✗	✗	Employee is eligible for paid sick leave (up to 80 hours) so long as job site is active, and is entitled to pay at 2/3 their regular rate, up to \$200 per day and \$2,000 in the aggregate (over a 2-week period)
Employee is caring for a son or daughter whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19	✓	✓	✗	Employee is eligible for both paid sick leave and paid family medical leave, which may run concurrently and shall not exceed a total of 12 weeks. For this qualifying reason, employees taking leave are entitled to pay at 2/3 their regular rate, up to \$200 per day and \$12,000 (\$10,000 for EFMLA + \$2,000 for paid sick leave) in the aggregate (over a 12-week period)
Employee is experiencing any other substantially-similar condition specified by the Sec. of HHS, in consultation with the Secs. of Labor and Treasury	✓	✗	✗	Employee is eligible for paid sick leave (up to 80 hours) so long as job site is active, and is entitled to pay at 2/3 their regular rate, up to \$200 per day and \$2,000 in the aggregate (over a 2-week period)
Employee chooses not to work for fear of being exposed to COVID-19, despite job site remaining active	✗	✗	✗	If the job site remains active and employer operates job site within recommended COVID-19 safety guidelines and best practices, an employee who chooses not to work will be considered a voluntary quit and ineligible for paid leave and likely ineligible for unemployment benefits
Employee is forced to self-isolate following potential exposure to coworker who has COVID-19 or is experiencing COVID-19 symptoms	✗	✗	✓	If an employee does not himself or herself qualify for leave for any of the listed reasons, but nevertheless is forced to self-isolate due to close contact with a potentially infected coworker, the employee may be eligible for unemployment benefits
Employee is laid off or furloughed due to jobsite closure	✗	✗	✓	

The **Families First Coronavirus Response Act (FFCRA or Act)** requires certain employers (under 500 employees) to provide employees with paid sick leave or expanded family and medical leave for specified reasons related to COVID-19. The Department of Labor's Wage and Hour Division administers and enforces the new law's paid leave requirements. These provisions will apply from April 1 through December 31, 2020.

Generally, the Act provides that employees of covered employers are eligible for:

- *Two weeks (up to 80 hours) of **paid sick leave** at the employee's regular rate of pay* where the employee is unable to work because the employee is quarantined (pursuant to Federal, State, or local government order or advice of a health care provider), or experiencing COVID-19 symptoms and seeking a medical diagnosis; or
- *Two weeks (up to 80 hours) of **paid sick leave** at two-thirds the employee's regular rate of pay* because the employee is unable to work because of a bona fide need to care for an individual subject to quarantine (pursuant to Federal, State, or local government order or advice of a health care provider), or to care for a child (under 18 years of age) whose school or child care provider is closed or unavailable for reasons related to COVID-19, or the employee is experiencing a substantially similar condition as specified by the Secretary of Health and Human Services, in consultation with the Secretaries of the Treasury and Labor; and
- *Up to an additional 10 weeks of **paid expanded family and medical leave** at two-thirds the employee's regular rate of pay* where an employee, who has been employed for at least 30 calendar days, is unable to work due to a bona fide need for leave to care for a child whose school or child care provider is closed or unavailable for reasons related to COVID-19.

**Tax Credits:** Covered employers (under 500 employees) qualify for dollar-for-dollar reimbursement through tax credits for all qualifying wages paid under the FFCRA. Qualifying wages are those paid to an employee who takes leave under the Act for a qualifying reason, up to the appropriate per diem and aggregate payment caps. Applicable tax credits also extend to amounts paid or incurred to maintain health insurance coverage. For more information, please see the Internal Revenue Service's [guidance and FAQs](#).