

Families First Coronavirus Relief Act (FFCRA) Sick Leave Requirements and provisions.

Among other things, the Families First Coronavirus Relief Act (FFCRA) mandates, effective April 1st, that most employers with fewer than 500 employees provide:

Two weeks of paid sick leave (up to 80 hours at the employee's regular rate of pay) if an employee is unable to work because the employee is quarantined and/or experiencing COVID-19 symptoms and seeking a medical diagnosis.

Or

Two weeks of paid sick leave (up to 80 hours at 2/3 the employee's regular rate of pay) if an employee is unable to work because of the need to care for a quarantined individual or to care for a child whose school or child care provider is closed due to COVID-19.

These employers must also provide:

Up to an additional **10 weeks of paid expanded family and medical leave** (at 2/3 the employee's regular rate of pay) if the employee is unable to work due to the need to care for a child whose school or child care provider is closed due to COVID-19.

Covered employers qualify for **dollar-for-dollar** reimbursement through refundable payroll tax credits for all qualifying wages paid under the FFCRA. For the purpose of this credit, payroll taxes include withheld federal income tax as well as both the employer and employee portion of Social Security and Medicare taxes. To help with immediate availability of cash, employers may retain these funds as needed to pay the required sick and family leave. If the amount paid for leave is greater than their payroll tax liability, employers will also be able to apply for an advance credit (as soon as the IRS finishes the form).

See <https://www.dol.gov/agencies/whd/pandemic> for the US Department of Labor details on the FFCRA requirements.

See <https://www.irs.gov/newsroom/covid-19-related-tax-credits-for-required-paid-leave-provided-by-small-and-midsize-businesses-faqs> for the IRS