

## Family and Medical Leave Act (FMLA) - Employers April 10, 2020

The expansion of the FMLA under Families First Coronavirus Response Act (FFCRA) went into effect on April 1, 2020, and will expire on December 31, 2020. Under the FFCRA, the Emergency Family and Medical Leave Expansion Act (EFMLEA) and the Emergency Paid Sick Leave Act (EPSLA) were temporarily created.

Employers should review the resources provided by the Department of Labor and discuss options and eligibility with all relevant personnel to ensure proper adherence.

### Emergency Family and Medical Leave Expansion Act (EFMLEA) and Emergency Paid Sick Leave Act (EPSLA)

- Employers who fall under qualifying employers for the EFMLEA and the EPSLA include:
  - ◆ Governmental schools and agencies (some federal employers may be exempt)
  - ◆ Private employers with fewer than 500 employees (small businesses with fewer than 50 employees may be exempt)
  - ◆ Health Care Providers and Emergency Responders are subject to special rules under the FFCRA.
- The following employees are eligible for EFMLEA and EPSLA:
  - ◆ Full- and part-time employees who have been employed for at least 30 days.
  - ◆ Employees who cannot work from home.
  - ◆ Employees under a quarantine or isolation order related to COVID-19 (order may be Federal, State, or local).
  - ◆ Employees who have been advised by a health care provider to self-quarantine due to COVID-19.
  - ◆ Employees who are experiencing COVID-19 symptoms and are seeking a diagnosis from a health care provider.
  - ◆ Employees who are caring for an individual who is quarantined due to COVID-19.
  - ◆ Employees who are caring for a son or daughter whose school or daycare is closed due to COVID-19.
  - ◆ Employees who are “experiencing any other substantially-similar condition specified by the Secretary of Health and Human Services, in consultation with the Secretaries of Labor and Treasury” (DOL).
- Tax Credits
  - ◆ Eligible employers qualify for tax credits for all qualifying wages that are paid under the FFCRA.
  - ◆ Tax credits may also extend to costs associated with maintaining health insurance coverage.
- Other Information:
  - ◆ Employers may not discriminate against any employee who takes paid sick leave under the FFCRA or files a complaint relating to the FFCRA.
  - ◆ Qualifying employers must post a notice of FFCRA requirements (Non-federal employers may find the poster [here](#). Federal employees may find the poster [here](#).)
  - ◆ Part-time employees should receive pay under the FFCRA based upon an average of hours worked weekly.
  - ◆ Emergency Paid Sick Leave is capped at 80 hours.
  - ◆ Emergency Family and Medical Leave Expansion Act is available for up to 12 weeks.
  - ◆ Intermittent leave is up to the discretion of the employer.

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(877) 234-9737 or  
[www.ipartnerships.net](http://www.ipartnerships.net)

Respectfully,

Daniel Villao  
Chief Executive Officer  
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### Sources and Resources

#### Department of Labor:

<https://www.dol.gov/agencies/whd/pandemic/ffcra-questions>

<https://www.dol.gov/agencies/whd/pandemic/ffcra-employee-paid-leave>

#### Paid Leave under the Families First Coronavirus Response Act:

<https://www.federalregister.gov/documents/2020/04/06/2020-07237/paid-leave-under-the-families-first-coronavirus-response-act>

*Law360*, “7 Takeaways From Labor Dept.’s COVID-19 Paid Leave Rule”:

<https://www.law360.com/corporate/articles/1261925/7-takeaways-from-labor-dept-s-covid-19-paid-leave-rule>

*The National Law Review*, “IRS Issues Guidance on COVID-19 Related Tax Credits Available to Employers Under the FFCRA”: <https://www.natlawreview.com/article/irs-issues-guidance-covid-19-related-tax-credits-available-to-employers-under-ffcra>

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