

Families First Coronavirus Response Act (FFCRA)

Summary Chart of Emergency Paid Sick Leave and Emergency FMLA

As of March 23, 2020 (keyed to Churches and Ministries)

	Emergency Paid Sick Leave	Emergency FMLA
Name	Emergency Paid Sick Leave Act	Emergency Family and Medical Leave Expansion Act
Effective Date	April 2, 2020 – December 31, 2020	April 2, 2020 – December 31, 2020
Employer Size	Less than 500 employees	Less than 500 employees
Eligibility	All employees	Employee worked for at least 30 calendar days
Leave Purpose	<p>Employee unable to work or telework due to:</p> <ol style="list-style-type: none"> 1. Gov't order to quarantine or self-isolate; 2. Health provider advise to self-quarantine; 3. Employee symptomatic and seeking diagnosis; 4. Employee caring for an individual subject to 1. or 2. above; 5. Caring for a child if school/daycare closed or childcare provider unavailable; or 6. Employee experiencing any other substantially similar condition as determined by HHS. 	<p>Employee unable to work or telework due to caring for child under 18 because school/daycare closed or childcare provider unavailable due to Coronavirus</p>
Paid Leave	<p>Employee can choose emergency paid leave or employer's current paid leave.</p> <p>FT employees have 80 hours. PT employees have hours equal to 2 weeks of work.</p> <p>For 1., 2., and 3. above pay is 100% of base pay with a max of \$511/day and \$5,110 total.</p> <p>For 4., 5., and 6. above pay is 2/3rds base pay with a max of \$200/day and \$2,000 total.</p>	<p>First 10 days are unpaid; HOWEVER, emergency paid sick leave can apply. At employee's choice they may use available leave. Afterwards, paid at 2/3rds regular pay with a max of \$200/day and \$10,000 total.</p>

(Continued)

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Job Restoration	Termination as retaliation for requesting leave is prohibited.	Normal FMLA rules. Employers with <u>fewer</u> than 25 employees are <u>exempted</u> from this requirement if all of the following conditions are met: <ol style="list-style-type: none">1. The employee has taken leave to care for a child because their school or daycare closed or is unavailable due to a Coronavirus declared emergency.2. The employee's position no longer exists because of financial hardship or other operational changes caused by the Coronavirus emergency.3. The employer makes reasonable efforts to restore the employee to an equivalent position, terms and conditions of employment; AND4. If reasonable efforts fail, the church or ministry must make reasonable efforts for up to a year to contact the employee if an equivalent position becomes available.
Tax Credits	Tax credit of 100% of paid benefits up to max caps above applied against payroll tax liability in a calendar quarter and refundable if it exceeds employer liability for the quarter.	Tax credit of 100% of paid benefits up to max caps above applied against payroll tax liability in a calendar quarter and refundable if it exceeds employer liability for the quarter.