

# FFCRA

## E-FMLA E-SICK

Among other fiscal packages, the Families First Coronavirus Response Act (FFCRA) act does three things: (1) expands the Family and Medical Leave Act (FMLA) temporarily (until the end of December 2020) to cover leave and loss of income when an employee needs to care for children because of school and childcare closures because of COVID-19; (2) creates two weeks of paid sick leave for childcare and other leave related to the coronavirus; and (3) provides for tax credits related to the paid leave mandated by the act.

**Small Business (less than 500 EEs)**  
**REQUIRED** to pay eligible EEs with qualifying reasons.\*

### E-FMLA

10 weeks paid @ 2/3 rate  
 2 weeks unpaid  
 only for childcare

### E-SICK

80 hrs paid @ 100%  
 or 2/3 rate for  
 reasons 1-6\*

ER gets 100% credit for all E-SICK/EFMLA wages plus ER Medicare, plus allowable health.  
**How iSolved handles:** Client enters hours & allowable health expenses.  
 iSolved calculates full credit and automatically reduces 941 expenses.

Client ID: STEPHY - Stephanie Young Test Comorav		PAYROLL SUMMARY		Period Begin Date: 3/16/2020		
Pay Group: Bi-weekly		Stephanie Young Test Company		Period End Date: 4/2/2020		
Check Date: 4/3/2020				Pay Period: 1		
Run Date: 4/10/2020 Run Number: 52				Payroll Type: Regular Payroll		
*** PAYROLL FUNDING ***						
Debit Type	Bank Name	Transit Routing #	Bank Account #	Counts	Amount	ACH Debit
Checks	WELLS FARGO BANK, NA	*****0248	*****2236	2	\$844.97	\$0.00
Direct Deposits	WELLS FARGO BANK, NA	*****0248	*****2236	4	\$0.00	\$1,487.90
<b>Totals:</b>				<b>6</b>	<b>\$844.97</b>	<b>\$1,487.90</b>
Tax Liabilities	WELLS FARGO BANK, NA	*****0248	*****2236		\$0.00	\$605.96
Third Party Checks	WELLS FARGO BANK, NA	*****0248	*****2236	1	\$404.65	\$0.00
Third Party Electronic Payment	WELLS FARGO BANK, NA	*****0248	*****2236	1	\$0.00	\$44.18
Payroll Billing	WELLS FARGO BANK, NA	*****0248	*****2236		\$0.00	\$162.75
Tax Adjustment (FFCR Act - FMLA)	WELLS FARGO BANK, NA	*****0248	*****2236		\$0.00	(\$416.99)
Tax Adjustment (FFCR Act - SickPay)	WELLS FARGO BANK, NA	*****0248	*****2236		\$0.00	(\$101.45)
<b>Totals:</b>				<b>2</b>	<b>\$404.65</b>	<b>\$294.45</b>
<b>Total ACH Debit:</b>					<b>Impound Date: 4/13/2020</b>	<b>\$1,782.35</b>
<b>Total Payroll Funding (all items):</b>						<b>\$3,031.97</b>

iSolved will automatically reduce your 941 tax liability to give you an in the moment credit against FFCRA wages paid

- \* 1. Employee is subject to a federal, state, or local quarantine or isolation order
  - 2. Employee has been advised by a healthcare provider to self-quarantine due to concerns related to COVID-19
  - 3. Employee is experiencing symptoms of COVID-19 and is seeking a medical diagnosis
- For reasons 1-3 above, employees are to be paid at 100% their regular rate of pay.
- 4. Employee is caring for an individual who is subject to an order set forth in (1) or (2) above
  - 5. Employee is caring for a child whose school or childcare has closed due to COVID-19
  - 6. Employee is experiencing any other substantially similar COVID-19 symptoms as specified by the Secretary of Health and Human Services

