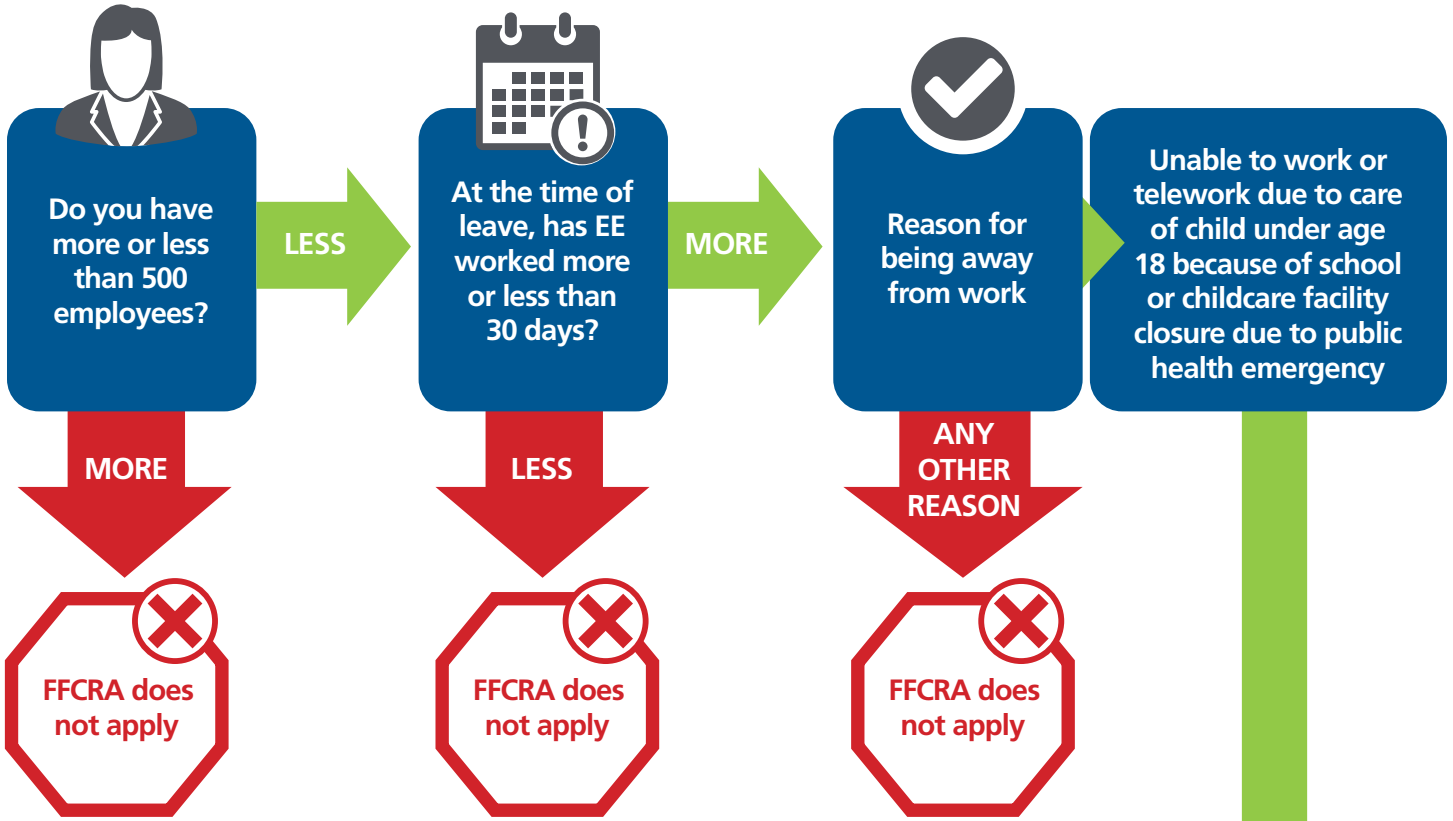


Families First Coronavirus Response Act (FFCRA)

Effective April 1, 2020 – December 31, 2020

EMERGENCY FMLA



Job restoration at end of Emergency FMLA

Applies if employer has 25+ EEs; employers with less than 25 EEs are generally excluded from this requirement if position no longer exists following Emergency FMLA due to economic downturn or other circumstances

Up to 10 weeks (paid at 66.67% of EE's regular rate of pay)

Pay may be capped at \$200/day (or \$10,000 in aggregate). Employer may pay more, but tax credit capped based on \$200/day or \$10,000 in aggregate.

10 days (unpaid)

May use emergency paid sick leave

Emergency FMLA

Up to 12 weeks of job-protected leave

Families First Coronavirus Response Act (FFCRA)

Effective April 1, 2020 – December 31, 2020

EMERGENCY PAID SICK LEAVE

