

Families First Coronavirus Response Act (FFCRA): Emergency Paid Sick, Family, and Medical Leave

President Donald Trump signed the [Families First Coronavirus Act](#) (FFCRA) into law on March 18, 2020 as an opening salvo of measures to address the global COVID-19 pandemic. Notably, Divisions C, D and G of Section 2 in that Act outline the provisions of the emergency paid sick, family and medical leave program.

WHO:

All private employers with fewer than 500 full-time employees must comply with the terms of the law. Small businesses with fewer than 50 employees may qualify for exemption from the requirement to provide leave due to school closings or childcare unavailability if the leave requirements would jeopardize the viability of the business as a going concern.

WHAT:

All private employers with fewer than 500 full-time employees must provide 10 days (up to 80 hours) of paid sick leave to all full-time employees at their regular rate of pay if the employee is unable to work due to quarantine or if the employee is experiencing COVID-19 symptoms and is seeking diagnosis. An employee qualifies for paid sick time if they are unable to work due to a need for leave because the employee:

1. is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;
2. has been advised by a health care provider to self-quarantine related to COVID-19;
3. is experiencing COVID-19 symptoms and is seeking a medical diagnosis;
4. is caring for an individual subject to an order described in (1) or self-quarantine as described in (2);
5. is caring for a child whose school or place of care is closed (or childcare provider is unavailable) for reasons related to COVID-19; or
6. is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services, in consultation with the Secretaries of Labor and Treasury.

If an employee unable to work due to a bona fide need to care for an individual subject to quarantine, employers must provide 10 days (up to 80 hours) of paid sick leave at 2/3 their regular rate of pay. This 2/3 rate also applies to parents who must care for a child whose school/childcare provider is closed for reasons related to COVID-19.

After taking two weeks of paid sick leave, full-time employees who have been employed for at least 30 days may be eligible for up to an additional 10 weeks of partially paid expanded family and medical leave at a rate of 2/3 their regular rate of pay if they are unable to work due to a bona fide need for leave to care for a child whose school or child care provider is closed or unavailable for reasons related to COVID-19.

Employers are entitled to a fully refundable tax credit equal to the required paid sick leave. This tax credit also includes the employer's share of Medicare tax imposed on those wages and its allocable cost of maintaining health insurance coverage for the employee during the sick leave. The employer is not subject to the employer portion of social security tax imposed on those wages.

WHEN:

FFCRA applies from March 18, 2020 through December 31, 2020.

WHERE:

The program is administered by the [IRS](#) and [Department of Labor](#).