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Each employer should be readying to support employees who will be affected by this virus. The FFCRA (Families First Coronavirus Response Act) provides for certain employee pay and protection.

Please make sure payroll is prepared to pay employees who require leave (see the reasons below). Each employer with less than 500 employees should set up two different pay codes:

1. CV PSL (Paid Sick Leave)
2. CV EFMLA (Emergency FMLA)

Under the federal laws, employers will be able to recoup 100% of the cost of paid time. On Friday, the DOL, IRS, and Treasury made a joint announcement explaining how the expense reimbursement works with a credit to an employer's payroll taxes. Here is a [link to the announcement](#). And a [link to our recent blog](#) on the topic.

Given this announcement that the tax credits are immediately available, it may be that the law goes into effect sooner than April 2, 2020. Stay tuned!

The DOL also [put out clearer explanations](#) of how the FFCRA provides for an employee's time away from work once the law becomes effective. The DOL says it will publish the notice by Wednesday, March 25, 2020. Stay tuned!

In a nutshell, it's an if/then analysis for an employer with less than 500 employees.* IF (1) the employee has been employed for at least 30 days; (2) is currently working; (3) work is available for the employee to perform; and (4) the employee asks for time off for the following SPECIFIC reasons, THEN follow this chart to provide the appropriate response, recordkeeping, and pay:

Reason for Leave Request	Duration	Pay	Maximum Pay	Pay Code
Employee quarantined due to local, state, or federal order	80 hours	100%	Regular rate (up to \$511 per day and \$5,110 in the aggregate)	CV PSL
Employee tested positive for or exhibits symptoms of COVID-19	80 hours	100%	Regular rate (up to \$511 per day and \$5,110 in the aggregate)	CV PSL
Employee ordered to self-quarantine by a healthcare provider	80 hours	100%	Regular rate (up to \$511 per day and \$5,110 in the aggregate)	CV PSL
Employee caring for a family member who has been diagnosed with or exhibits symptoms of COVID-19	80 hours	2/3 pay	2/3 regular rate (up to \$200 per day and \$2,000 in the aggregate)	CV PSL
Employee required to care for a child because school or child care provider is unavailable due to COVID-19	80 hours	2/3 pay	2/3 regular rate (up to \$200 per day and \$2,000 in the aggregate)	CV PSL

Keep in mind that pay for part-time employees is pro-rated based on normal hours worked.

Once Paid Sick Leave has been exhausted, which covers the two week waiting period imposed by the Emergency FMLA, EFMLA pay may go into effect, but only if (1) the employee has been employed for at least

30 days; (2) the employee was working until the PSL request was made; (3) work is available for the employee to perform; and (4) the employee asks for time off because the employee is 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.

Reason for Leave Request	Duration	Pay	Maximum Pay	Pay Code
Employee 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	10 weeks (after two week waiting period)	2/3 pay	2/3 Regular rate up to \$200 per day and \$12,000 in the aggregate	CV EFMLA

*Employers with less than 50 employees may still be exempt. DOL guidance is forthcoming. Stay tuned!