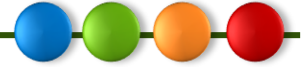




**Families First
Coronavirus Response Act
Livestream Briefing**



Presented By:



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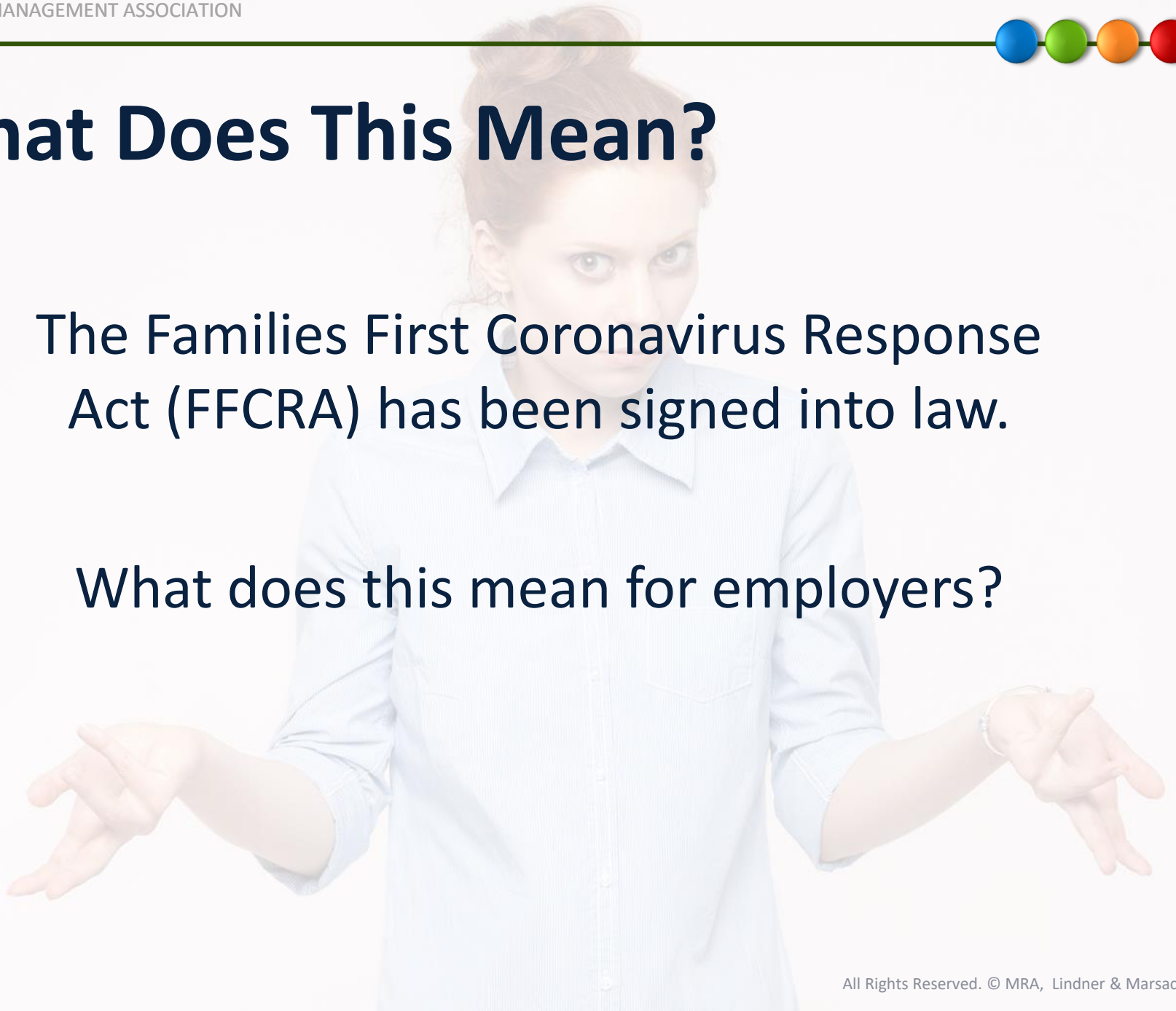


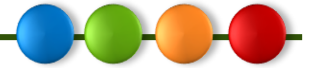


What Does This Mean?

The Families First Coronavirus Response Act (FFCRA) has been signed into law.

What does this mean for employers?





4 Main Topics

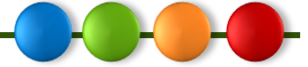
What are the specific provisions of FFCRA?

Which employers need to comply with FFCRA?

How much paid sick time is required?

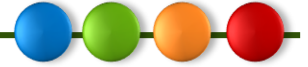
When does FFCRA apply and when does it end?

*This presentation and the contents herein do not constitute legal advice.
Please seek the advice of counsel for any related implementation guidance or strategy.*



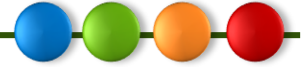
What Are the Provisions of FFCRA?

- Expansion of Family & Medical Leave Act (EFMLA)
- Emergency Paid Sick Leave (EPSL)
- Employer tax credits
- Federal funding for unemployment



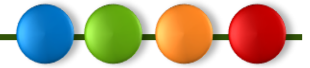
Which Employers Need to Comply?

- EFMLA and EPSLA apply to all employers with less than 500 employees
 - How do you count the 500 employees?
- Health care providers & 1st responders may exempt employees
- DOL may also exempt all HCPs & 1st responders
- Employers with < 50 employees may apply for exemption
 - Must establish that compliance would jeopardize viability
 - DOL to establish guidance



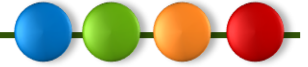
What are the EFMLA Provisions?

- Expansion of FMLA
- New type of approved leave – public health emergency leave related to COVID-19 pandemic
- New leave is paid
- Employee = anyone employed at least 30 days
- Employer = all employers <500 employees (potential exemptions)



What are the EFMLA Provisions?

- Eligibility:
 - Employee is unable to work (or telework)
 - Due to a need to care for a child under age 18
 - School or childcare closures related to COVID-19
 - Childcare provider unavailable due to COVID-19
- Restoration:
 - Employees entitled to restoration to same/similar position
 - No guaranty of restoration to employers < 25 employees in some circumstances



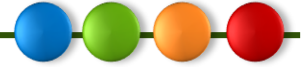
What are the EFMLA Provisions?

- Pay provisions:
 - First 10 days are unpaid
 - Employee may substitute paid leave to cover 1st 10 days
 - Subsequent absences (10 weeks) paid at 2/3 of employee's regular rate
 - Special rules for employees with variable pay rates
 - Pay is capped at \$200/day and \$10,000 in the aggregate
 - Must be employed at least 30 days



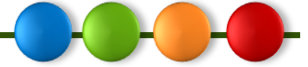
What Are the EPST Provisions?

- Employee = applies to ALL employees
 - No defined length of service
 - Available to employees under Collective Bargaining Agreements
- Employer = all employers <500 employees
 - Potential exemptions
- This is leave *in addition to* your existing leave policies
 - Cannot change existing policies
- EPST is paid before any other paid leave available
- No carry-over from year to year



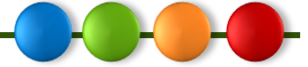
What Are the EPST Provisions?

- Reasons for leave:
 - Employee is unable to work or telework because of:
 - Employee is subject to quarantine related to COVID-19
 - Employee is advised to self-quarantine due to COVID-19-related concerns
 - Employee has COVID-19-related symptoms and is seeking a diagnosis
 - Employee is caring for individual subject to COVID-19 quarantine or advised to quarantine
 - Employee is caring for child if school/childcare is closed or care provider unavailable due to COVID-19 precautions
 - Employee experiencing other similar conditions defined by HHS in consult with DOL or Treasury



What Are the EPST Provisions?

- Full time employees – capped at 80 hours of pay
- Part time employees – typical hours worked during a 2-week pay period
- Paid at employee's regular rate or minimum wage, whichever is greater
- 100% pay, not to exceed \$511/day and \$5,110 aggregate for:
 - Employee is subject to quarantine related to COVID-19
 - Employee is advised to self-quarantine due to COVID-19-related concerns
 - Employee has COVID-19-related symptoms and is seeking a diagnosis
- 2/3 pay, not to exceed \$200/day and \$2,000 aggregate for:
 - Employee is caring for individual subject to COVID-19 quarantine or advised to quarantine
 - Employee is caring for child if school/childcare is closed or care provider unavailable due to COVID-19 precautions
 - Employee experiencing other similar conditions defined by HHS in consult with DOL or Treasury



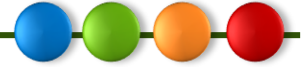
When Does FFCRA Start & End?

- Law takes effect no later than 15 days after signed by the President
 - Anticipated effective date – April 2, 2020
- Slated to sunset on December 31, 2020
- DOL expected to have poster in the near future
 - Employers will be obligated to post



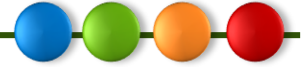
How Does This Affect My Company Financially?

- Tax credits are available to private employers providing required leave. Public employers not eligible for the credit.
- Credits are capped and provided on an employer's FICA taxes.
- Consult your tax professional for further guidance on the details of the credit.
- May be impacted by Stage 3. Stay tuned.



What About Unemployment?

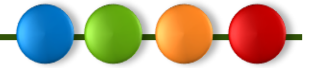
- March 6 – BLS reported UI claims were at 3.5%
 - Many states now reporting “unprecedented” number of claims
- FFCRA allocates \$1 billion in emergency state grants to assist with processing and paying unemployment insurance (UI) benefits under some circumstances.
- Once enacted, temporary assistance will be available through December 31, 2020.
 - Benefit is for job losses (or, in some cases, reduced hours) related to COVID-19 economic downturn. *It is not paid leave.*
 - Employers will be required to notify laid-off workers about potential UI eligibility. DOL will provide a notice with model language.



Discussion about Safety Orders

- Shelter in Place
- Stay at Home
- Safer at Home

What does it mean for Employers & Employees?



MRA's Resources We're Here for You.


The screenshot shows a web browser window with the URL mranet.org. The page features a dark blue header with a search bar, a "Browse Topics" link, and an "Ask the HR Hotline" button. Below the header is a navigation menu with the MRA logo (tagline: "Where HR Means Business.") and links for "HR Services", "Learning", "Talent", "Total Rewards", "Resources", and "Membership". There are also links for "My account", "Log out", and "Contact" with a shopping cart icon showing 2 items.

COVID-19 UPDATE

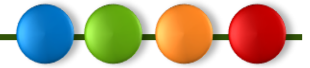
Following the Centers for Disease Control and Prevention (CDC) recommendations, we are postponing all in-person training through March 31, 2020, including the HR Conference scheduled for April 23. We are planning to reschedule these events including the HR Conference for a date later in June. Rescheduling information will be posted here.

Dedicated Coronavirus Resources

[Read More](#)



Feedback



MRA's Resources

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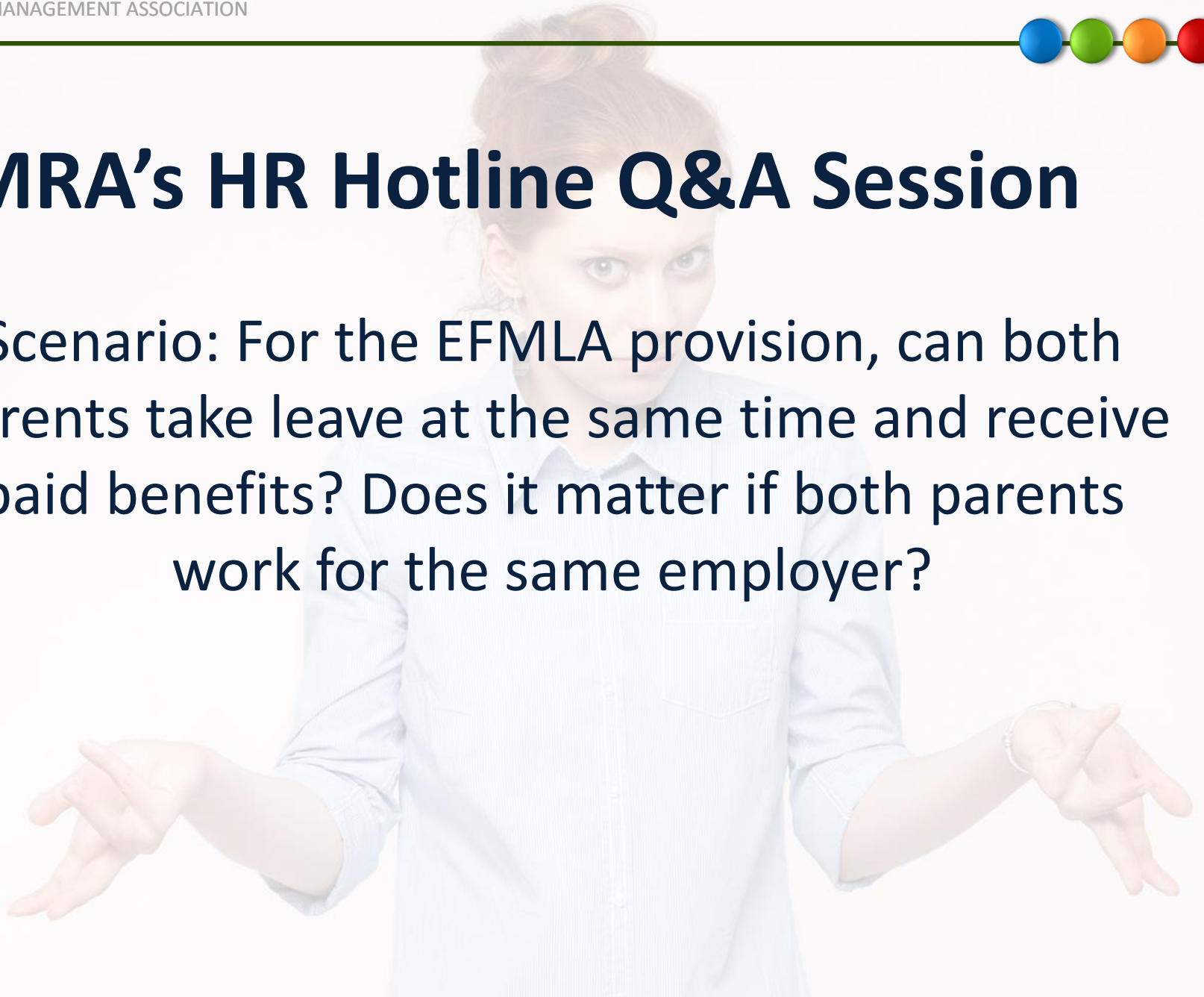
Resources

Updates from MRA	<h3>Guides, Sample Letters, and Policies</h3> <p>Preparing Workplaces for Coronavirus (COVID-19) Impact:</p> <ul style="list-style-type: none"> Contagious Diseases and Pandemic Toolkit Coronavirus Q&A for Employers Paying Employees During the Coronavirus Pandemic Confirmed Positive COVID-19 Test – 10 Steps for Employers Letter to Employee – Potential Work Exposure to COVID-19 Emergency Military Leaves - Get the Facts Top Questions from Union Employers During COVID-19 <p>Responding to the Coronavirus (COVID-19) Impact:</p> <ul style="list-style-type: none"> Q&A for Employers on Stay at Home Mandates Employer Authorization to Travel During Stay at Home Mandate Communication Sample Memo to Employees Remote Working Arrangement Leading From Afar: How to Be Successful With Remote Teams The Keys to Managing Remote Work Tech Tips for Working Remotely During COVID-19 Remote Worker Security Guidelines - <i>reprinted with permission from RiverRun</i> <p>Layoff/Furlough/Closing Plans:</p> <ul style="list-style-type: none"> Letter to Employee - Layoff or Closing Due to Coronavirus Tips for Conducting a Remote Layoff Employee Reminders During COVID-19 Layoff or Shutdown Layoff Toolkit (includes Preparing for a Layoff, Position Elimination Worksheet, and Layoff Log)
Guides, Sample Letters, and Policies	
Hot Topic Surveys	
Families First Act	
Livestream and Webinar Recordings	



MRA's HR Hotline Q&A Session

Scenario: For the EFMLA provision, can both parents take leave at the same time and receive paid benefits? Does it matter if both parents work for the same employer?





MRA's HR Hotline Q&A Session

Scenario: Can Jane take EFMLA intermittently?

For example, if she and her husband rotate weeks staying home with children, can she take 12 weeks EFMLA, one week on, one week off, spread throughout the 2020 calendar year if her childcare center remains closed?



MRA's HR Hotline Q&A Session

Scenario: Does the EFMLA allow employees to take an additional 12 weeks of FMLA? For example, if Jane took 10 weeks of FMLA for birth of child in January and returned to work in March, come April 2 is she eligible to take 12 weeks EFMLA? Or, just 2?



MRA's HR Hotline Q&A Session

Scenario: As of April 2, 2020 employees from *XYZ Company* begin leave under the EFMLA as their kid's school and/or childcare is closed. What rights do these employees have, if two weeks into their leave, the employer implements layoffs due to a decline in business? If the employee is impacted by a layoff, when does EFMLA coverage cease?



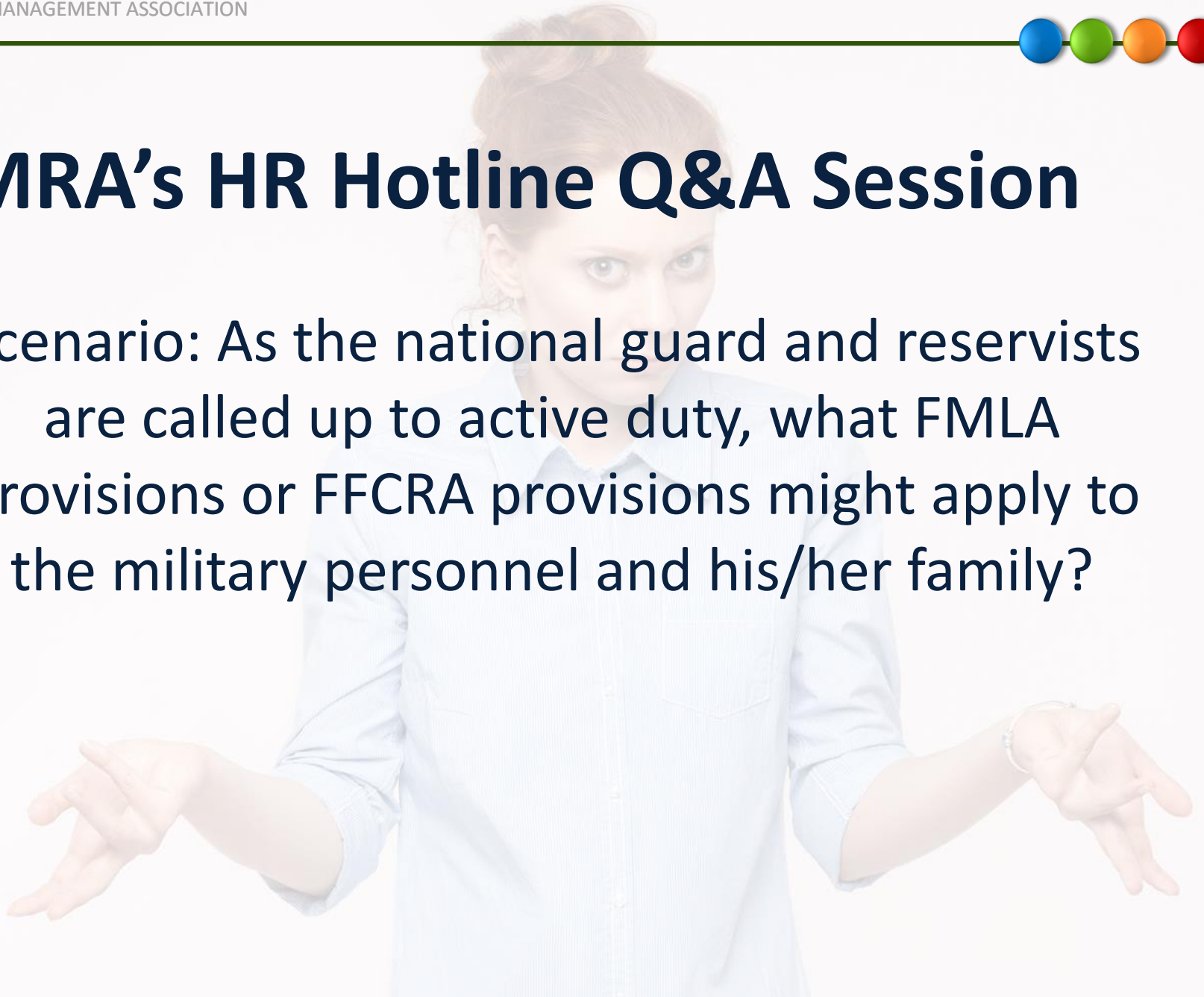
MRA's HR Hotline Q&A Session

Scenario: XYZ Company allows all employees to work remote. Jane is working remote, but indicates she can only work 4 hours per day and then must assist her children with schoolwork due to a school closure. Is Jane entitled to EFMLA? How much pay does she receive? Does it matter if Jane is exempt?



MRA's HR Hotline Q&A Session

Scenario: As the national guard and reservists are called up to active duty, what FMLA provisions or FFCRA provisions might apply to the military personnel and his/her family?





MRA's HR Hotline Q&A Session

Scenario: Walk through the FFCRA as it relates to an employer who temporarily shuts down for 2 weeks in April (i.e. temporary layoff for all employees). Discuss FFCRA implications if the shutdown results from:

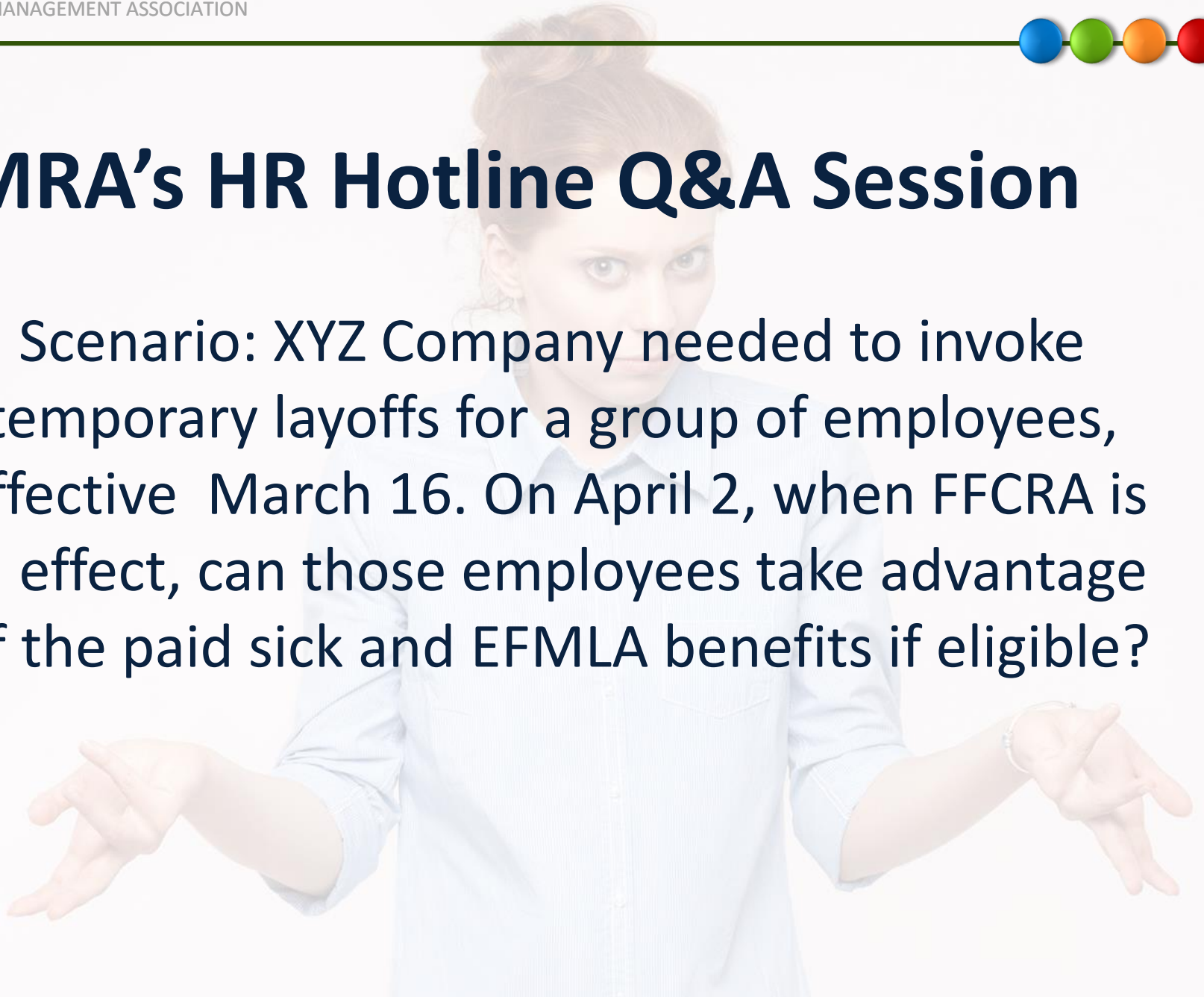
A- Government mandated

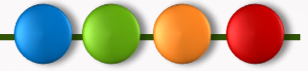
B- Business decision, not government mandated



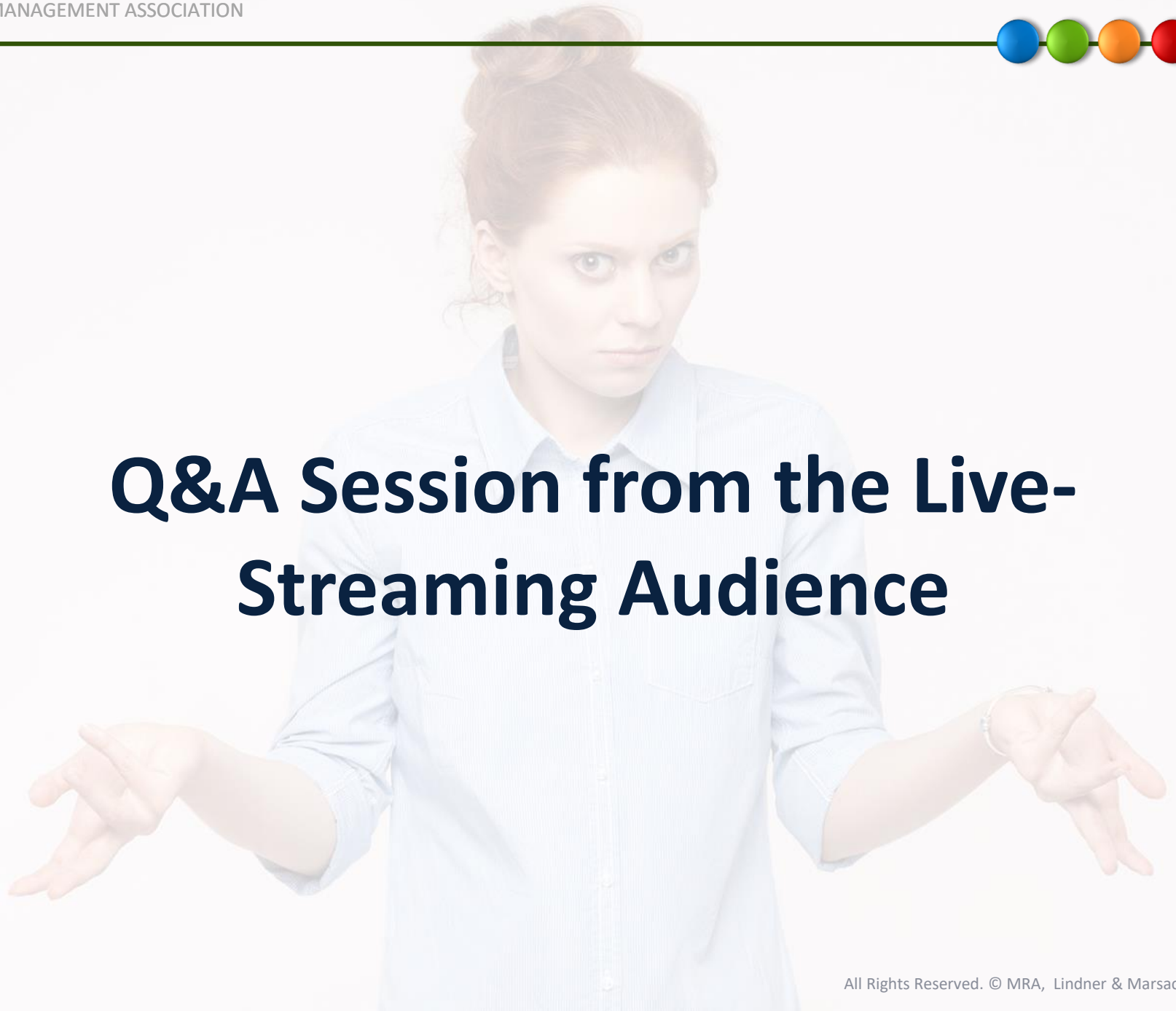
MRA's HR Hotline Q&A Session

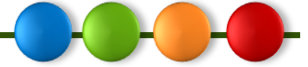
Scenario: XYZ Company needed to invoke temporary layoffs for a group of employees, effective March 16. On April 2, when FFCRA is in effect, can those employees take advantage of the paid sick and EFMLA benefits if eligible?





Q&A Session from the Live- Streaming Audience





Thank You from MRA

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 &
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