

Families First Coronavirus Response Act

Effective April 1, 2020 and remains in effect until December 31, 2020

Applies to employers with fewer than 500 employees, including religious organizations engaged in commerce; organizations with 50 or more employees are deemed to be engaged in commerce; organizations with fewer employees must determine whether they are engaged in commerce

Emergency Paid Sick Leave

10 DAYS (80 HOURS) OF FULL PAY FOR ANY EMPLOYEE:

- Subject to Government quarantine or isolation order;
- Advised by a health care provider to self-quarantine; or
- Experiencing symptoms of COVID-19 and seeking a medical diagnosis.

Caps: \$511 per day/\$5,110 aggregate

10 DAYS (80 HOURS) OF 2/3 PAY FOR ANY EMPLOYEE:

- Caring for a person subject to a quarantine order or advised to self-quarantine;
- Caring for children if schools are closed or their regular caregiver / daycare is unavailable because of a public health emergency; or
- Experiencing substantially similar conditions.

Caps: \$200 per day/\$2,000 aggregate

Tax Credit: employer entitled to a fully refundable tax credit equal to 100% of FMLA paid leave wages*

Impact on Existing Leave Policies: is additional to UCC's existing sick leave. Cannot require employee to use other paid sick leave before using this leave.

Part Time Employees: instead of 10 days, average hours of work over 2 week period

Notice: We must post a notice. DOL to provide model notice w/in 7 days.

Emergency Family and Medical Leave Expansion

12 WEEKS JOB-PROTECTED PAID LEAVE FOR ANY EMPLOYEE:

- Employed at UCC for at least 30 days
- Unable to work or telework, because they must care for child (under 18) as the result of closed school/daycare or unavailable childcare provider due to a public health emergency

Pay Schedule:

- Weeks 1-2 (10 days): unpaid (must use personal leave or FFCRA sick leave)
- Weeks 3-12: 2/3 pay

Caps: \$200/day and \$10,000 aggregate

Tax Credit: employer entitled to a fully refundable tax credit equal to 100% of FMLA paid leave wages*

- Job Restoration Requirements under FMLA apply.

*qualified wages may not include clergy wages; check most recent guidance