

TXCPA CARES for Texans: Paid Sick Leave or Expanded Family and Medical Leave

On March 18, 2020, President Trump signed into law the Families First Coronavirus Response Act (FFCRA or Act), which requires certain employers to provide employees with paid sick leave or expanded family and medical leave for specified reasons related to COVID-19.

Wondering if you may be eligible for these expanded benefits from your employer? Read on to learn more.

Who?

The paid sick leave and expanded family and medical leave provisions of the FFCRA apply to certain public employers, and private employers with fewer than 500 employees.

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 employees of covered employers are eligible for two weeks (up to 80 hours) of paid sick time for specified reasons related to COVID-19.

Employees employed for at least 30 days are eligible for up to an additional 10 weeks of paid family leave to care for a child under certain circumstances related to COVID-19.

Certain provisions may not apply to certain employers with fewer than 50 employees. See Department FFCRA regulations (expected April 2020). Under the Act, special rules apply for Health Care Providers and Emergency Responders.

After the first workday of paid sick time, an employer may require employees to follow reasonable notice procedures in order to continue receiving paid sick time.

How much?

If the employee is unable to work because the employee is quarantined (pursuant to Federal, State, or local government order or advice of a health care provider), and/or experiencing COVID-19 symptoms and seeking a medical diagnosis, eligible employees will be paid at their regular rate of pay or applicable minimum wage, whichever is higher, up to \$511 per day and \$5,110 in the aggregate (over a two-week period).

If the employee is unable to work because of a bona fide need to care for an individual subject to quarantine (pursuant to Federal, State, or local government order or advice of a health care provider), or to care for a child (under 18 years of age) whose school or child care provider is closed or unavailable for reasons related to COVID-19, and/or the employee is experiencing a substantially similar condition as specified by the Secretary of Health and Human Services, in consultation with the Secretaries of the Treasury and Labor, the employee will be paid at two-thirds the employee's regular rate of pay or two-thirds the applicable minimum wage, whichever is higher, up to \$200 per day and \$2,000 in the aggregate (over a two-week period).

If an employee, who has been employed for at least 30 calendar days, 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, they will be paid extended family leave at two-thirds the employee's regular rate of pay or two-thirds the applicable minimum wage, whichever is higher, up to \$200 per day and \$12,000 in the aggregate (over a 12-week period).

Need more details?

Contact your CPA or visit <https://www.dol.gov/agencies/whd/pandemic/ffcr-employee-paid-leave> for the latest details or to discuss your individual situation. If you don't have a CPA, let TXCPA help you [find one!](#)