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Southern Indiana Family Law | 607 N Shore Dr #102 | Jeffersonville, IN 47130 | (812) 302-0539

EMERGENCY FAMILY AND MEDICAL LEAVE EXPANSION ACT

“EFMLEA” effective April 2, 2020 through December 31, 2020

Which Employers and Employees Are Covered?

All employers with fewer than 500 employees

The Secretary of Labor can issue regulations for good cause to exempt small businesses with fewer than 50 employees when compliance with the EFMLEA would jeopardize the viability of the business

Employees are eligible if they have been working for the employer for at least 30 calendar days

When Can an Employee Take Leave Under the EFMLEA?

Leave is available when an employee is unable to work or telework due to the need to care for a son or daughter under the age of 18 or when the child’s school or day care is closed due to coronavirus

What Documentation is Required from Employee?

The EFMLEA does not require any documentation. Until we get more guidance, employees should provide his or her own written statement about the reason for the leave and who the employee is caring for during the leave.

Is Leave Paid or Unpaid?

The first 10 days are unpaid. After 10 days the remainder of the leave is paid.

The employee can elect to run his or her existing paid leave concurrently with the 10-day unpaid leave period, but an employer cannot require this.

If an employee qualifies for leave under the EFMLEA and for Emergency Paid Sick Leave (see below) the employee may use the Emergency Paid Sick Leave at the same time as the first 10 days of EFMLEA leave that would normally be unpaid.

After the first 10 days of unpaid leave, employee will be paid two-thirds of his or her regular rate of pay multiplied by the hours the employee would normally work.

Paid leave under the EFMLEA will be a maximum of \$200.00 per day and \$10,000.00 total for the duration of the leave. After maximum is reached, the remainder of the leave up to 12 weeks is unpaid.

What is Employer’s Obligation to Return the Employee to Work after the Leave?

Employer is required to keep employee’s job open but there is an exception for employers with fewer than 25 employees if job no longer exists due to economic conditions and employer makes reasonable efforts to restore the employee to an equivalent position for a one-year period.

EMERGENCY PAID SICK LEAVE ACT

The Effective April 2, 2020-December 31, 2020



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Which Employers and Employees Are Covered?

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The Secretary of Labor can issue regulations for good cause to exempt small businesses with fewer than 50 employees when compliance with the Act would jeopardize the viability of the business.

All full and part time employees are immediately eligible with no minimum period of employment

When Is an Employee Entitled to Emergency Paid Sick Leave?

The employee is subject to a federal, state or local quarantine order

The employee has been advised by a health care provider to self-quarantine

The employee is exhibiting symptoms and seeking a medical diagnosis

The employee is caring for a person who is subject to the above

The employee is caring for a son or daughter whose school or daycare is closed

Can an Employee Use Emergency Paid Sick Leave to Cover the First 10 days that are Unpaid under the EFMLEA?

Yes

How Does Emergency Paid Sick Leave Work in Conjunction with Other Paid Time Off Offered by Employer?

Employees can take whatever paid leave is available before passage of the Act, but employers cannot require employees to take leave under existing policies first.

How Much Compensation is to be Paid to an Employee during Emergency Paid Sick Leave?

Full-time employees are entitled to 80 hours of paid leave. Part-time employees are entitled to be paid for the number of hours per day they worked, on average, for the prior two-week period.

The pay is capped at \$511.00 per day and \$5,110.00 total

The employee is subject to a federal, state or local quarantine order

The employee has been advised by a health care provider to self-quarantine

The employee is exhibiting symptoms and seeking a medical diagnosis

Leave taken for the following reasons will be paid at two-thirds of the employee's regular rate of pay subject to a limit of \$200.00 per day and \$2,000.00 total:

The employee is caring for a person who is subject to quarantine order, advised by a health-care provider to self-quarantine or exhibiting symptoms and seeking a medical diagnosis

The employee is caring for a son or daughter whose school or daycare is closed



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What Documentation is Required from Employee?

None at this time. Employer should require employees to submit a written statement of the reason and provide reasonable notice procedures.

Payroll Credits

Employers receive a refundable tax credit for 100% of the sick leave wages paid.

Self-Employed Individuals

Self-employed individuals are also entitled to a tax credit.

We can provide more detail about the tax credits upon request.