

FAMILIES FIRST CORONAVIRUS RESPONSE ACT PAID LEAVE CHECKLIST



The Families First Coronavirus Response Act (FFCRA) was signed by the President March 18, 2020 and requires certain employers to provide their employees with emergency paid sick leave (EPSL) and expanded family and medical leave (EFMLA) for specified reasons related to COVID-19.

Private sector employers with fewer than 500 employees are required to provide employees with [paid leave](#) for their personal health or to take care for family members. It allows the employers to provide their workers with payroll and get a dollar-for-dollar payroll [tax credit](#).

- Qualifying Employers: Have fewer than 500 employees at the time your employee's leave is to be taken (DOL-FAQ #2)
- Effective beginning on April 1, 2020 and ending December 31, 2020

QUALIFYING REASONS RELATED TO COVID-19

An employee is entitled to take leave related to COVID-19 if the employee is unable to work or telework (DOL-FAQ #17-18) due to one of the reasons:

CATEGORY	QUALIFYING REASON	PAY RATE	MAX DAYS/EE	LIMITATION/EE	MAX CREDIT/EE
#1	The employee is under a Federal, State, or local quarantine or isolation order related to COVID-19. (DOL FAQ #60)	Regular pay	10	\$511/day	\$5,110
#2	The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19. (DOL FAQ #61)	Regular pay	10	\$511/day	\$5,110
#3	The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis. (DOL FAQ #62)	Regular pay	10	\$511/day	\$5,110
#4	The employee is caring for an individual who is subject to a Federal, State, or local quarantine or isolation order related to COVID-19, or has been advised by a health care provider to self-quarantine due to concerns related to COVID-19. (DOL FAQ #63)	2/3's of regular pay	10	\$200/day	\$2,000
#5	The employee is caring for his or her child whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19.** (DOL FAQ #19, 40, 66)	2/3's of regular pay	60*	\$200/day	\$12,000 (\$2,000 sick leave + \$10,000 FML)
#6	The employee is experiencing any other substantially similar condition specified by the U.S. Department of Health and Human Services. (DOL FAQ #73)	2/3's of regular pay	10	\$200/day	\$2,000

*By combining the (1) Paid Sick Leave and (2) Family Medical Leave Act (DOL FAQ #10)

** Employees need to be employed for at least 30 days prior to their leave request (DOL FAQ #14)

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<p>Required Documentation from an Employee Should be kept for at least 4 years after tax becomes due (IRS FAQ #44-45 DOL FAQ #15-16)</p> <ol style="list-style-type: none">1. The employee's name;2. The dates or dates for which leave is requested;3. A statement of the COVID-19 related reason the employee is requesting leave and written support for such reason; and4. A statement that the employee is unable to work, including by means of telework, for such reason
<p>Category 1 or 2: Employee is Subject to Quarantine or Self-Quarantine Advice</p> <ul style="list-style-type: none">• Statement from the employee should include the name of the governmental entity ordering the quarantine, or• Name of the health care professional advising self-quarantine <p>(IRS FAQ #44 DOL FAQ #15)</p>
<p>Category 4: Caring for an Individual Subject to Quarantine or Self-Quarantine Advice</p> <ul style="list-style-type: none">• Statement from the employee should include the name of the governmental entity ordering the quarantine, or• Name of the health care professional advising self-quarantine, and• The person's name subject to quarantine; and• The relation to the employee <p>(IRS FAQ #44 DOL FAQ #15)</p>
<p>Category 5: Caring for a Child Whose School or Place of Care is Closed</p> <ul style="list-style-type: none">• The name and age of the child (children) to be cared for;• The name of the school, place of care, or child care provider that has closed or become unavailable;• Statement from the employee that no other suitable person is available to care for the child for which the employee is receiving family medical leave; and• For a child older than 14, special circumstances exist requiring the employee to provide care during daylight hours and the employee's inability to work or telework because of a need to provide care for the child. <p>(IRS FAQ #44 DOL FAQ #15-16)</p>
<p>Additional Records the Employer is Required to Maintain to Substantiate Eligibility for the FFCRA Credits Should be kept for at least 4 years after tax becomes due (IRS FAQ #45-46)</p> <ol style="list-style-type: none">1. How the employer determined the amount of qualified sick and family leave wages paid to employees that are eligible for the credit, including records of work, telework and qualified sick leave and qualified family leave2. How the employer determined the amount of qualified health plan expenses that the employer allocated to wages3. Copies of any completed Forms 7200, Advance of Employer Credits Due To COVID-19, that the employer submitted to the IRS4. Copies of the completed Forms 941, Employer's Quarterly Federal Tax Return, that the employer submitted the IRS

[DOL FAQs](#) | [IRS FAQs](#)

FOR MORE INFORMATION OR RESOURCES, VISIT THE [COVID-19 RESOURCES PAGE](#) OF OUR WEBSITE.

This information is provided as guidance and does not reflect all of the rules. Please refer to the DOL and IRS rules and FAQs at the links above or contact us for specific questions.