

The **Families First Coronavirus Response Act (FFCRA)** was signed into law on March 18, 2020 and goes into effect today April 1, 2020. The law contains the Emergency Paid Sick Leave Act (EPSL) and the Emergency Family and Medical Leave Expansion Act (EFMLA).

For information on the FFCRA, please feel free to visit:

[CONGRESS.GOV - H.R.6201](https://www.congress.gov/bills/116/6201)

[IRS.GOV - CORONAVIRUS TAX RELIEF](https://www.irs.gov/efmla)

[DOL.GOV - FFCRA](https://www.dol.gov/eis/whd/ffcra)

### **What is the effective period?**

The EPSL and EFMLA provisions apply to leave taken between April 1, 2020 and December 31, 2020.

### **Who is a covered employer?**

Public and private employers with fewer than 500 employees.

\*Small business with fewer than 50 employees may qualify for an exemption from EFMLA.

### **Who is an eligible employee?**

All employees of covered employers are eligible for EPSL for specified reasons related to COVID-19. Employees who have been employed for at least 30 days are eligible for an additional 10 weeks of EFMLA to care for a child under certain circumstances related to COVID-19. Please note employees who cannot work due to a stay at home order or business shut down are not eligible.

### **How much leave are employees eligible for?**

Employees can receive two weeks (up to 80 hours) of EPSL at 100% of the employee's regular rate when the employee themselves meets the eligibility criteria.

Employees can receive two weeks (up to 80 hours) of EPSL at 2/3 of the employee's regular rate when the employee meets eligibility based on the need to care for others.

Employees can take up to an additional 10 weeks of EFMLA at 2/3 of the employee's regular rate when the employee meets eligibility based on the need to care for others.

### **941 Tax Credit**

Employers are entitled to a tax credit of 100% of the gross wage amounts of EPSL and EFMLA and the employer's share of Medicare taxes imposed on those wages.

### **How can Payroll Express help?**

We have included a training video which gives details on determining which employees are eligible for EPSL and EFMLA, how to determine how much they are eligible for, and how it should be entered into our software system. In addition, our system will calculate and apply the appropriate 941 tax credits.

### [FFCRA Payroll Processing Video](#)

Please feel free to contact our payroll team by email [payroll@payrollexpressua.com](mailto:payroll@payrollexpressua.com) or by calling 262-574-1500 with any additional questions.