On Wednesday, March 18, 2020, President Trump signed into law the Families First Coronavirus Response Act ("FFCRA").

Employers shall be allowed a tax credit for each calendar quarter in an amount equal to 100% of qualified sick leave wages and qualified family leave wages paid by such employer, subject to the amounts below.

**Family Medical Leave Act of 1993 Expanded**
The third part of this comprehensive act is called the Emergency Family And Medical Leave Expansion Act ("EFMLEA") and expands the Family Medical Leave Act of 1993 ("FMLA").

The expansions in this division are made in response to coronavirus concerns and are applicable:

- For the time period ending December 31, 2020;
- For employees employed thirty calendar days;
- For employers with fewer than 500 employees; however, businesses with fewer than fifty employees effective April 2, 2020 may apply for exemption if the paid leave requirements would jeopardize the viability of the business as a going concern;
- For a qualifying need, meaning the employee is unable to work (or telework) due to a need for leave to care for the son or daughter under 18 years of age of such employee if the school or place of care has been closed, or the child care provider of such son or daughter is unavailable; and
- Related to a public health emergency with respect to COVID-19 declared by a Federal, State, or local authority.

If the above requirements are met, the employee shall receive:

- First ten days of leave as unpaid leave that the employee can substitute with any accrued vacation, personal, medical, or sick leave;
- Subsequent days not to exceed $200 per day and $10,000 cap.

The newly enacted FFCRA provides unprecedented benefits to employees, especially when compared to the current state of employee leave. Presently, the FMLA and California Family Rights Act ("CFRA") provide 12 workweeks of job-protected, unpaid leave to eligible employees.
if the employer has 50 or more employees. Employers are not required to pay an employee during a FMLA or CFRA leave, which soon changes once the FFCRA takes effect on April 2, 2020.

**Emergency Paid Sick Leave Act**
The fifth part of the FFCRA is called the [Emergency Paid Sick Leave Act](#) (“EPSLA”) which affects sick leave that is taken for COVID-19 –related reasons. Unlike the EFMLEA, the EPSLA is available for immediate use by employees.

Under the EPSLA, paid sick leave is capped at either:

$511 per day and $5,110 aggregate if:

1. The employee is subject to a Federal, State, or local quarantine or isolation order related to COVID–19.
2. The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID–19.
3. The employee is experiencing symptoms of COVID–19 and seeking a medical diagnosis.

$200 per day and $2,000 aggregate if:

1. The employee is caring for an individual who is subject to an order as described in subparagraph (1) or has been advised as described in paragraph (2).
2. The employee is caring for a son or daughter of such employee if the school or place of care of the son or daughter has been closed, or the childcare provider of such son or daughter is unavailable, due to COVID–19 precautions.
3. The employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor.

The number of hours of paid sick time to which an employee is entitled shall be as follows:

1. For full-time employees, 80 hours.
2. For part-time employees, a number of hours equal to the number of hours that such employee works, on average, over a 2-week period.

**Healthy Workplace Healthy Family Act**
Under the Healthy Workplace Healthy Family Act (“HWHFA”), California law mandates paid sick leave for California employees after 30 or more days within a year from the beginning of employment. Employees, including part-time and temporary employees, earn one hour of paid
leave for every 30 hours worked. Paid sick leave must carry over from year to year, but employers can place a cap on accrual of 48 hours, or six days.

**FFCRA Provides Free Coronavirus Testing**
Along with expanded paid sick leave, the FFCRA authorizes free COVID-19 testing. Group health plans and health insurance issuers offering group or individual health insurance coverage shall provide coverage and not impose any cost sharing, such as deductibles, copayments, and coinsurance, for not only COVID-19 tests but coronavirus-related doctor visits as well. This also applies to the uninsured and public programs such as Medicare and Medicaid.

In these unprecedented times, it is critical that you understand how these laws affect your employees and your business. As many employers struggle to keep up with this rapidly changing legal landscape, they are turning to Tressler’s trusted, experienced employment attorneys for guidance. We provide fast, personalized, cost-effective legal support to a wide range of businesses throughout California.

Our Employment Team is offering complimentary virtual consultations to determine how we can best help you navigate these new challenges.

**To find out more, please contact any of our excellent attorneys:**

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