

Coronavirus paid and FMLA emergency leave on the way

Coronavirus paid leave for those affected by COVID-19 is on its way. The House of Representatives has passed the Families First Coronavirus Response Act. The Senate is expected to follow suit. President Donald Trump has already signaled he will sign the bipartisan bill. The bill, once signed, is expected to take effect immediately. It will make millions eligible for paid pandemic leave.

The bill amends the Family and Medical Leave Act (FMLA) to expand coverage. Employees will be eligible for FMLA emergency leave for up to 12 weeks. That's in addition to two full weeks of paid time off. The provisions apply to virtually **ALL** employers with fewer than 500 workers. It applies to all government employers regardless of how many workers they employ. The bill also drops the FMLA one year service requirement down to 30 days. Covered workers also don't need to have worked 1250 hours in the previous year to qualify.

Reasons for leave: The following conditions qualify an employee for paid leave and absence from work -

- To comply with a recommendation or order to self-quarantine or isolate due to coronavirus exposure. The order can come from a state, local or federal authority or doctor.
- To care for a family member who has been exposed or is exhibiting symptoms of COVID-19.
- To care for a minor child whose school or daycare has closed due to the coronavirus emergency.
- To care for a minor child whose childcare provider is unavailable due to the coronavirus emergency.

Combination of paid and unpaid leave: Employees will be able to take up to three months of FMLA emergency leave. This leave is job-protected. Leave is unpaid for the first 14 days. However, under another provision, employees are eligible for 2 weeks fully paid sick leave.

Then FMLA emergency leave kicks in. Employers must pay no less than two-thirds of the employee's regular rate of pay during those 10 weeks. Workers must be restored to the same position they held before taking leave.

There is help in the bill for employers who must meet the new paid leave for COVID-19 related absences. They may take a 100% tax credit against their share of social security payroll tax payments.

We will keep you updated as the exact wording is subject to change until the President signs the bill.