Families First Coronavirus Response Act (FFCRA) Quick-Reference Flow Charts
Effective April 1, 2020 - December 31, 2020
Do you employ fewer than 500 U.S. based employees?*

More

EFMLA does not apply

Fewer

At the time of leave, has EE worked 30 or more days?

Fewer

EFMLA does not apply

More

Reason for being away from work

Any other reason

EFMLA does not apply

Job reinstatement at end of Emergency FMLA

Emergency FMLA
Up to 12 weeks of job-protected leave

Due to the public health emergency, employee is unable to work/remotely work because of school or childcare facility closure for child under the age of 18

Pay may be capped at $200/day (or $10,000 in aggregate); Employer may pay more, but ER tax credit capped based on $200/day or $10,000 in aggregate

Up to 10 weeks
(paid at 66.67% of EE’s regular rate of pay)

10 days
(unpaid)

EPSL or other accrued paid leave may be used

*Certain public employers are covered, regardless of size.
Emergency Paid Sick Leave (EPSL)
Effective April 1, 2020 - December 31, 2020

Do you employ fewer than 500 U.S. based employees?*

MORE

EPSL does not apply

FEWER

Reason for being away from work

ANY OTHER REASON

EPSL does not apply

Unable to work or remotely work due to:
1. EE is subject to Federal, State, or local quarantined or isolated order related to COVID-19 (does not include worksite closure due to shelter-in-place order)
2. EE advised by health care professional to self-quarantine due to concerns related to COVID-19
3. EE is experiencing symptoms of COVID-19 and seeking medical diagnosis
4. EE is caring for an individual subject to quarantine or isolation by Federal, State, or local order or by direction of health care professional
5. EE is caring for child because of school or childcare facility closure
6. EE is experiencing any other substantially similar condition specified by the U.S. Department of Health and Human Services

Emergency Paid Sick Leave
Up to 80 hours (prorated amount for part time employees) in addition to any other employer-provided paid time off

Reasons 1-3
Paid at 100% of EE’s regular rate of pay
Pay may be capped at $511/day or $5,110 in aggregate

Reasons 4-6
Paid at 66.67% of EE’s regular rate of pay
Pay may be capped at $200/day or $2,000 in aggregate

Employer may pay more, but ER tax credit capped based on noted amounts above

*Certain public employers are covered, regardless of size.
The following chart is our current understanding of the possible application of benefits available to employees in response to the COVID-19 crisis under federal law:

<table>
<thead>
<tr>
<th>Employee …</th>
<th>Earned Sick Leave</th>
<th>Emergency FMLA</th>
<th>Emergency PSL</th>
<th>Unemployment Insurance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 … has COVID-19 -or- Similar symptoms and seeking medical diagnosis</td>
<td>✔️</td>
<td>✗</td>
<td>✔️</td>
<td>✗</td>
</tr>
<tr>
<td>2 … was unable to work because of school or daycare closure for a public health reason</td>
<td>✔️</td>
<td>✔️</td>
<td>✔️</td>
<td>✗</td>
</tr>
<tr>
<td>3 … was exposed while at work and required to self-quarantine</td>
<td>✔️</td>
<td>✗</td>
<td>✔️</td>
<td>✗</td>
</tr>
<tr>
<td>4 … was laid off or placed on furlough</td>
<td>✗</td>
<td>✗</td>
<td>✗</td>
<td>✔️</td>
</tr>
<tr>
<td>5 … cannot work because employer is considered “non-essential,” and subject to closing order as deemed by the government</td>
<td>✗</td>
<td>✗</td>
<td>✗</td>
<td>✔️</td>
</tr>
<tr>
<td>6 … has a reduction in hours due to adversity in business, or slowdown</td>
<td>✗</td>
<td>✗</td>
<td>✗</td>
<td>✔️</td>
</tr>
<tr>
<td>7 … is “self distancing” and refusing to attend work</td>
<td>✔️</td>
<td>✗</td>
<td>✗</td>
<td>✗</td>
</tr>
<tr>
<td>8 … has been advised by doctor to self-quarantine due to weakened immune system</td>
<td>✔️</td>
<td>✔️</td>
<td>✔️</td>
<td>✗</td>
</tr>
<tr>
<td>9 … is caring for a family member that has tested positive for COVID-19</td>
<td>✔️</td>
<td>✗</td>
<td>✔️</td>
<td>✗</td>
</tr>
</tbody>
</table>

Healthcare employee …

| 10 … is forced to self-quarantine due to exposure while on the job | ✔️ | ✗ | ✔️ | ✗ |

Employer …

| 11 … does not comply with government order and continues to operate business as usual; Employee refuses to attend work | ✔️ | ✗ | ✔️ | ✔️ |