

Expanded Paid Leave **Eligibility and Payment** **Issues**

This video is for general informational purposes only and is not legal advice. Viewers should consult their attorney, accountant, lender, and payroll provider to make determinations regarding their organization's specific eligibility and to ensure compliance with all applicable laws and regulations.

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**What
questions
should I be
asking?**

- Is my organization a covered employer?
- What are the qualifying reasons for expanded paid leave?
- How much time and how much pay?
- What questions can an employer ask, and what documentation should be kept?

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**What
employers and
employees are
covered?**

- All public-sector employers and private employers with fewer than 500 employees.
- All employees; except for extended leave for childcare due to school and daycare closures (must have been employed for 30 days).
- Exceptions apply for employers with 50 or fewer employees.
- Employers need to download, print, and post the required poster from [dol.gov](https://www.dol.gov).

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Coronavirus-Related Paid Family and Medical Leave and Paid Sick Leave

Learn about paid family and medical leave and paid sick leave under the Families First Coronavirus Response Act.

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What are the grounds for paid leave?

1. If the employee is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;
2. If the employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
3. If the employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis;
4. If the employee is caring for another person who fits into categories (1) or (2);
5. If the employee is caring for a child whose school or daycare is closed due to COVID-19; or
6. Similar conditions to be defined by the Secretary of HHS.

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**How much
time, and how
much pay?**

- Reasons (1), (2), and (3):
 - 80 hours/2 weeks
 - “regular rate,” capped at \$511 per day
- Reasons (4), (5), and (6):
 - 80 hours/2 weeks (plus potentially 10 weeks more for reason (5))
 - 2/3 of “regular rate,” capped at \$200 per day

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**Double-dipping
is not
permitted**

- Employees may not receive paid leave and unemployment compensation at the same time.
- If an employer has received a PPP loan, it may use the loan proceeds to pay the paid leave but that portion of the loan proceeds will not be forgivable because the employer is entitled to a dollar for dollar tax credit for the payment of paid leave.

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**What
questions can
the employer
ask?**

- Employers should review the IRS guidance at the following link:
 - <https://www.irs.gov/newsroom/covid-19-related-tax-credits-for-required-paid-leave-provided-by-small-and-midsize-businesses-faqs>
- Employers should follow the “substantiation” guidelines set out above, and keep documents.
- Store in separate confidential medical file.

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**Where can I
find additional
information?**

- U.S. Department of Labor:
 - <https://www.dol.gov/agencies/whd/pandemic>
 - <https://www.dol.gov/agencies/whd/pandemic/ffcra-questions>
- Internal Revenue Service:
 - <https://www.irs.gov/newsroom/covid-19-related-tax-credits-for-required-paid-leave-provided-by-small-and-midsize-businesses-faqs>



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