



# COVID-19 Legislation - Employment and Employee Benefit Provisions of the FFCRA and CARES Act - Chart

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Williams Mullen attorneys continue to monitor the impact that COVID-19 pandemic-related legislation will have on employers. We have created the following **chart** summarizing the employment and employee benefit provisions under the Families First Coronavirus Response Act (FFCRA), the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), and IRS and DOL guidance as of March 31, 2020. We will continue to update this resource as additional guidance becomes available. If you have any questions, please let us know.

Event	Result
<p><b>Employer's Obligation to Provide Paid Sick Leave</b></p> <p>An employee of an employer with fewer than 500 employees is entitled to work or telework that he or she needs to care for another child under the age of 18 if the child's school or place of care has been closed, or the childcare provider of the child is unavailable, due to the COVID-19 healthcare emergency.</p> <p>*See "Employer May Waive Paid Sick Leave or "Cash-for-Care" Option."</p>	<ul style="list-style-type: none"> <li>Effective April 1, 2020, the employee is entitled to up to 12 weeks of paid leave to care for the child at the rate of 2/3 of the employee's regular hourly rate of pay as defined by the Fair Labor Standards Act (FLSA), up to a maximum of:             <ul style="list-style-type: none"> <li>\$500 per day, and</li> <li>\$12,000 in aggregate.</li> </ul> </li> <li>Such paid leave is based on the hours the employee would otherwise be normally scheduled to work.</li> <li>Upon return to work, the employee must be returned to the same or equivalent position unless: (1) the employee had fewer than 25 employees, and (2) the employer has made reasonable efforts to restore the employee to an equivalent position. Such efforts are to the public health emergency during the leave if the employer has made reasonable efforts to restore the employee to an equivalent position (paid, benefits, and other terms of employment) that the employee held, if such reasonable efforts for the employee could be placed in a pool for the leave for 12 months from the earliest to latest of (1) the date the public health emergency concludes, or (2) the date that is 12 weeks after the date the employer's leave commences.</li> <li>Employer also claims a tax credit for the FFCRA paid leave provided to employees on or after April 1, 2020. See "Employer Entitled to Claim the FFCRA Leave Tax Credit" below.</li> </ul>

Please note: This alert contains general, condensed summaries of actual legal matters, statutes and opinions for information purposes. It is not meant to be and should not be construed as legal advice. Readers with particular needs on specific issues should retain the services of competent counsel.

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