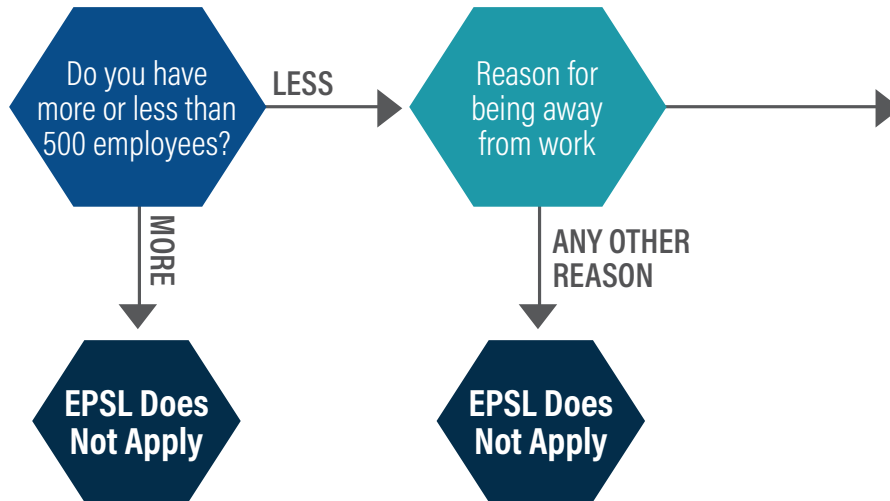


# Families First Coronavirus Response Act (FFCRA) | American Rescue Plan Act (ARPA)

## Emergency Paid Sick Leave (EPSL)

Voluntary April 1, 2021 - September 30, 2021



- Unable to work or telework due to:**
1. EE is quarantined or isolated by federal, state or local 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 the direction of a health care professional.
  5. EE is caring for child because of school or child care facility closure.
  6. EE is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with Secretary of Treasury and Secretary of Labor.
  7. EE is obtaining immunization related to COVID-19.
  8. EE is recovering from any injury, disability or illness or condition related to such immunization.
  9. EE is seeking or awaiting the results of a COVID-19 diagnosis or test if either the employee has been exposed to COVID-19 or the employer requested the test or diagnosis.

**Reasons 1 - 3, 7, 8, 9**

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 tax credit capped based on noted amounts above.

**Emergency Paid Sick Leave**  
Up to 80 hours  
(prorated amount for part-time employees)

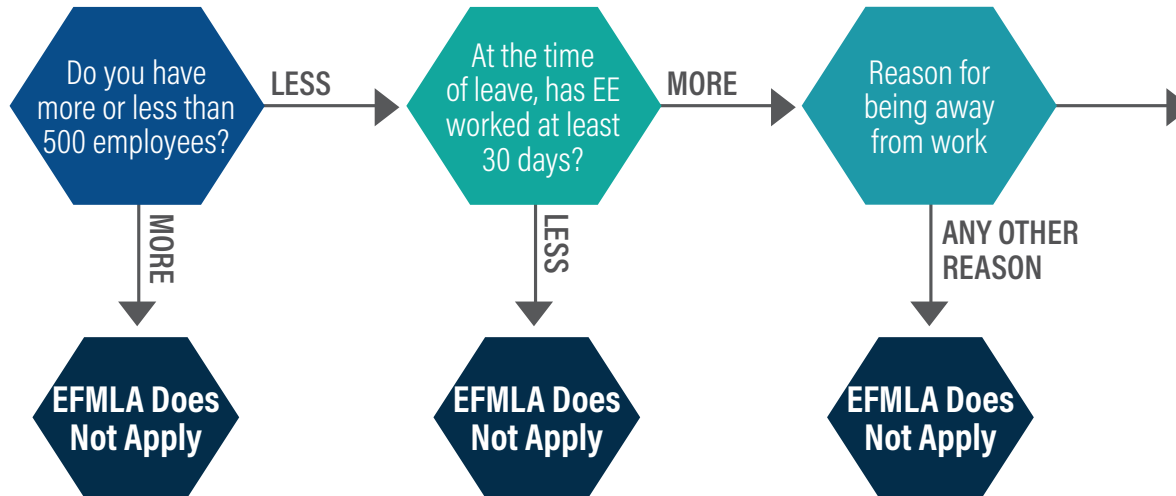
Emergency Paid Sick Leave is in addition to any other employer-provided paid time off

Employers should consider other federal, state and municipal leave or paid leave programs that they may have legal obligations to provide, along with considering any disability insurance coverage that the individual employee might have.

# Families First Coronavirus Response Act (FFCRA) | American Rescue Plan Act (ARPA)

## Emergency FMLA (EFMLA)

Voluntary April 1, 2021 - September 30, 2021



### Unable to work or telework due to:

1. EE is quarantined or isolated by federal, state or local order.
2. EE advised by health care professional to self-quarantine due to concerns related to COVID-19.
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### Job restoration at end of Emergency FMLA:

Applies if employer has 25 or more EEs; employers with less than 25 EEs may avoid this requirement if the position no longer exists due to economic downturn or other circumstances, but requires satisfaction of particular requirements.

