

Summary Analysis of The Families First Coronavirus Response Act

The Families First Coronavirus Response Act (FFCRA), H.R. 6201, was signed into law by the President on March 18, 2020. The Act becomes effective on April 1, 2020, and is set to sunset on December 31, 2020. Below is our interpretation of the bill and its potential impact on counties in South Carolina. Future federal legislation could amend any provisions of H.R. 6201. SCAC staff will continue to update you as more information is received. Link to the bill - <https://www.congress.gov/bill/116th-congress/house-bill/6201/text>

Family Medical Leave Act (FMLA) of 1993

- The FFCRA amends the FMLA to establish a federal emergency job-protected paid leave benefits program to provide payments to employees taking unpaid leave due to the coronavirus outbreak.
 - Expands the current FMLA coverage to individuals engaged in caregiving due to a COVID-19-related school closing or closing of other care facility or care program for a child who is under age 18.
 - Only applies to eligible employees who have been employed for at least 30 days.
 - The first 10 days of leave for an employee may consist of unpaid leave. The employer must provide 10 weeks of paid leave for an employee that takes leave beyond the initial 10 days of unpaid leave. The pay must be an amount equal to at least two-thirds of an employee's regular rate of pay with a cap of \$200 per day and \$10,000 in total.
 - An employee may elect to substitute any accrued vacation leave, personal leave, or medical or sick leave for unpaid leave (including emergency paid sick leave discussed below).
 - Employers of health care providers and emergency responders may elect to be exempt from the program.
 - **This section applies to ALL LOCAL GOVERNMENTS.**

Emergency Paid Sick Leave

- An employer shall provide to each employee Emergency Paid Sick Leave to the extent that the employee is unable to work (or telework) because of qualifying reasons due to COVID-19.
 - Employers of health care providers and emergency responders may elect to be exempt from the program.
 - Full-time employees are entitled to 80 hours of Emergency Paid Sick Leave and part-time employees are entitled to a number of hours equal to the number of hours that such employee works, on average, over a 2-week period.
 - Employees that qualify for Emergency Paid Sick Leave pursuant to the following guidelines shall receive full pay not to exceed \$511 per day and \$5,110 in total:
 - employees subject to a Federal, State, or local quarantine or isolation order related to COVID-19;
 - employees advised by a health care provider to self-quarantine due to concerns related to COVID-19; or
 - employees experiencing symptoms of COVID-19 and seeking a medical diagnosis.
 - Employees that qualify for Emergency Paid Sick Leave pursuant to the following guidelines shall receive 2/3 pay not to exceed \$200 per day and \$2,000 total:
 - employees caring for an individual who is subject to a quarantine or isolation order or advised to self-quarantine;
 - employees caring for a son or daughter of such employee if the school or place of care of the son or daughter has been closed, or the childcare provider of such son or daughter is unavailable, due to COVID-19 precautions; or

- employees experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of Treasury and the Secretary of Labor.
- **This section applies to ALL LOCAL GOVERNMENTS.**

Tax Credits for Paid Leave

- H.R. 6201 provides for a refundable tax credit, against the employer portion of Social Security taxes, equal to 100% of the qualified paid leave wages paid by an employer for each calendar year.
 - The full tax credit is available towards employees who are sick or quarantined.
 - A lesser credit can be applied to amounts paid to employees caring for a family member or a child who is unable to go to school or childcare.
 - **This credit does not apply to state and local government employers.** SCAC staff reached out to members of Congress about this exemption. We were told the policy behind it is that most public employers already have good leave policies. This credit is specifically aimed towards private hourly employees who would otherwise go unpaid but for this program.

The information provided is not considered legal advice. Please consult with your county attorney for answers to specific questions within your county. For general inquires please contact SCAC legal staff at (803) 252-7255 or 1-800-922-6081.