



# Mainz Brady Group

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## New Coronavirus Relief Law Requires Paid Employee Leave

As part of the [Families First Coronavirus Response Act](#) signed into law by President Trump on March 18, 2020, two laws were enacted that provide workers with paid leave for reasons related to the coronavirus (COVID-19) pandemic.

One of the new leave provisions, the “Emergency Family and Medical Leave Expansion Act,” allows **12 weeks** of **partially compensated FMLA leave** to care for a child whose school or childcare facility has been closed due to COVID-19. The leave applies only to workers who have been employed by their current employer for 30 days.

The other new law providing employee leave, the “Emergency Paid Sick Leave Act,” requires employers to provide **80 hours** of **paid sick time** to employees in specified circumstances, including:

- A quarantine or isolation order for the employee or someone the employee is caring for, or medical advice to self-quarantine;
- When the employee has symptoms of COVID-19; or
- When the employee’s child’s school or childcare facility is closed.

The leave benefits take effect on April 1, 2020, and expire on Dec. 31, 2020.

### Action Steps

If you have been affected by the COVID-19 and have questions regarding your rights and leave options, please contact Mainz Brady Group Human Resources Department at (650) 522-3953 or [benefits@mbg.com](mailto:benefits@mbg.com).

### Highlights

- FFCRA includes 10 days sick leave for specified COVID-19 reasons and allows up to 12 weeks of partially compensated FMLA leave beginning April 1, 2020
- Use the links below to get up to date information on COVID-19

### Important Dates & Info

#### April 1, 2020

Employee leave provisions take effect.

#### Dec. 31, 2020

New leave laws sunset.

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CDC: <https://www.cdc.gov/>

WHO: <https://www.who.int/>

IRS: <https://www.irs.gov/coronavirus-tax-relief-and-economic-impact-payments>

## Overview

In response to the coronavirus (COVID-19) pandemic, Mainz Brady Group will provide various forms of relief, including two separate laws mandating that employers give employees paid leave for specified purposes related to COVID-19. The two leave laws are the “Emergency Family and Medical Leave Expansion Act,” and the “Emergency Paid Sick Leave Act.”

### The Emergency Family and Medical Leave Expansion Act

In general, the Emergency Family and Medical Leave Expansion Act amends the federal Family and Medical Leave Act (FMLA) to allow employees to take leave for certain **childcare purposes** related to COVID-19. It requires employers to **partially compensate** that leave after the first 10 days.

#### **Covered Employees**

All employees who have worked for their current employer for **30 calendar days** are eligible for the new FMLA leave; however, employers are permitted to deny leave to employees who are health care providers or emergency responders.

#### **Using Leave**

Eligible employees of covered employers may take up to **12 weeks** of FMLA leave if they are unable to work (or telework) because they must care for a son or daughter under 18 years of age. The need for leave must be caused by the closing of the child’s elementary or high school or place of care, or the unavailability of the child’s child care provider, due to a declared COVID-19 public health emergency.

“Childcare provider” means a provider who receives compensation for providing child care services on a regular basis.

Where the need for leave is foreseeable, employees should provide Mainz Brady Group with as much **notice of leave** as is practicable.

#### **Compensation**

Employers are not required to pay employees for the **first 10 days** of the new FMLA leave, but employees may substitute any accrued vacation leave, personal leave, or medical or sick leave for this unpaid leave. Thereafter, the employer must compensate FMLA leave taken under the new provision at a rate of **at least two-thirds of the employee’s regular rate** of pay, based on the number of hours the employee would otherwise normally be scheduled to work, up to a maximum of **\$200 per day, or \$10,000 total**.

Special calculation rules apply for employees with variable schedules.

#### **Job Protection**

While FMLA leave is usually job-protected, meaning employees who take leave must be restored to their position (or an equivalent) when they return to work, the new law provides a limited exception to this requirement. Employers with fewer than **25 employees** are **not subject to the job restoration requirement**, if:

- The employee took FMLA leave under the new COVID-19 expansion of the law;
- The employee’s position no longer exists due to economic conditions or changes in operating conditions of the employer that affect employment and are caused by a public health emergency;

- ☒ The employer makes reasonable efforts to restore the employee to an equivalent position; and
- ☒ If these efforts fail, the employer makes reasonable efforts to contact the employee if an equivalent position becomes available. The contact period is for one year, beginning on the earlier of:
  - The date on which the employee's need for leave ends
  - Twelve weeks after the employee's leave begins

## Emergency Paid Sick Leave Act

The second law passed providing paid employee leave in relation to the coronavirus is the Emergency Paid Sick Leave Act.

### ***Covered Employees***

All employees are covered, regardless of the length of their employment with their current employer.

### ***Using Paid Sick Leave***

All full-time employees, regardless of the length of time they have worked for their employer, are entitled to **80 hours** of paid sick time, available for immediate use. Part-time employees are entitled to an amount of paid sick time equal to the average number of hours they work over a two-week period.

Paid sick time may be taken when the employee:

1. Is subject to a federal, state or local quarantine or isolation order related to COVID-19
2. Has been advised by a health care provider to self-quarantine due to concerns related to COVID-19
3. Is experiencing symptoms of COVID-19 and is seeking a medical diagnosis
4. Is caring for an individual who is subject to a federal, state or local quarantine or isolation order related to COVID-19, or who has been advised by a health care provider to self-quarantine
5. Is caring for his or her child if the child's school or place of care has closed, or the child's care provider is unavailable, because of COVID-19 precautions
6. Is experiencing another substantially similar condition specified by the Secretary of Health and Human Services (HHS)

Employers may not require employees to use other paid leave before using paid leave under the new law. Mainz Brady Group requires the employee to follow reasonable **notice** procedures after taking leave the first time.

### ***Compensation***

Under the new paid sick leave law, Mainz Brady Group will pay employees their regular rate of pay if the employee is taking leave for a reason related to their own symptoms of, or exposure to, COVID-19. Employees who are taking leave to care for family members are only entitled to be paid at two-thirds of their regular rate. Daily and total maximum limits apply, as set forth in the compensation table below.

Reason for leave under Paid Sick Leave Act	Daily pay rate/cap	Total pay cap
1. Quarantine or isolation order	Regular rate of pay up to a cap of <b>\$511</b>	<b>\$5,110</b>
2. Advice from health care provider to self-quarantine		
3. Experiencing symptoms of COVID-19 and seeking a medical diagnosis		
4. Caring for an individual subject to quarantine or isolation order, or who has been advised by a health care provider to self-quarantine	Two-thirds regular rate of pay, up to a cap of <b>\$200</b>	<b>\$2,000</b>
5. Caring for own child whose school or place of care has closed, or whose care provider is closed or unavailable		
6. Experiencing other substantially similar condition specified by HHS		
Reason for leave under FMLA Leave Act	Daily pay rate/cap	Total pay cap
1. The child's school or place of care has been closed due to a public health emergency involving COVID-19	Two-thirds regular rate of pay, up to a cap of <b>\$200</b>	<b>\$10,000</b>

Special calculation rules apply for part-time employees with variable work schedules.