

COVID-19

Family First Coronavirus Response Act (FFCRA)

Family First Coronavirus Response Act (FFCRA) helps the United States combat the workplace effects of COVID-19 by reimbursing American private employers that have fewer than 500 employees with tax credits for the costs of providing employees with paid leave for specified reasons related to COVID-19. The law enables employers to keep their workers on their payrolls, while at the same time ensuring that workers are not forced to choose between their paychecks and the public health measures needed to combat the virus. These provisions will apply from April 1 through December 31, 2020.

It is important for employers and employees to note that, while the Family and Medical Leave Act typically applies to employers with more than fifty employees, the expansions of that law under the FFCRA apply to all employers with fewer than 500 employees—including those not typically covered by the FMLA—for purposes of COVID-related leave.

Covered Employees:

- Two weeks (up to 80 hours) of paid sick leave at the employee's regular rate of pay when the employee is unable to work because the employee is quarantined and/or experiencing COVID-19 symptoms and seeking a medical diagnosis; or
- Two weeks (up to 80 hours) of paid sick leave at two-thirds the employee's regular rate of pay because the employee is unable to work because of a bona fide need to care for an individual subject to quarantine, or to care for a child.
- Up to an additional 10 weeks of paid expanded family and medical leave at two-thirds the employee's regular rate of pay where an employee is on leave from school or child care because of closures. To qualify an employee must have been employed for 30 days.
- Employers may not discharge, discipline, or otherwise discriminate against any employee who takes paid sick leave under the FFCRA and files a complaint or institutes a proceeding under or related to the FFCRA.

Covered Employers:

- The paid sick leave and expanded family and medical leave provisions of the FFCRA apply to certain public employers, and private employers with fewer than 500 employees.
- Small businesses with fewer than 50 employees may qualify for exemption from the requirement to provide leave due to school closings or child care unavailability if the leave requirements would jeopardize the viability of the business as a going concern.
- Covered employers qualify for dollar-for-dollar reimbursement through tax credits for all qualifying wages paid under the FFCRA. Qualifying wages are those paid to an employee who takes leave under the Act. Applicable tax credits also extend to amounts paid or incurred to maintain health insurance coverage.

The U.S. Department of Labor posted a [temporary rule \[dol.gov\]](#) regarding implementation of certain provisions of the Families First Coronavirus Response Act. The temporary rule codifies in regulation previously released [guidance \[dol.gov\]](#) concerning New Paid Sick Leave and Expanded Family and Medical Leave. Additional Information from USDOL on FFCRA can be found [here](#). Please display the USDOL [Employee Poster](#) in the workplace.

For additional questions, please contact:
Montana Department of Labor & Industry
Employment Relations Division
(406) 444-6543
erd.dli.mt.gov