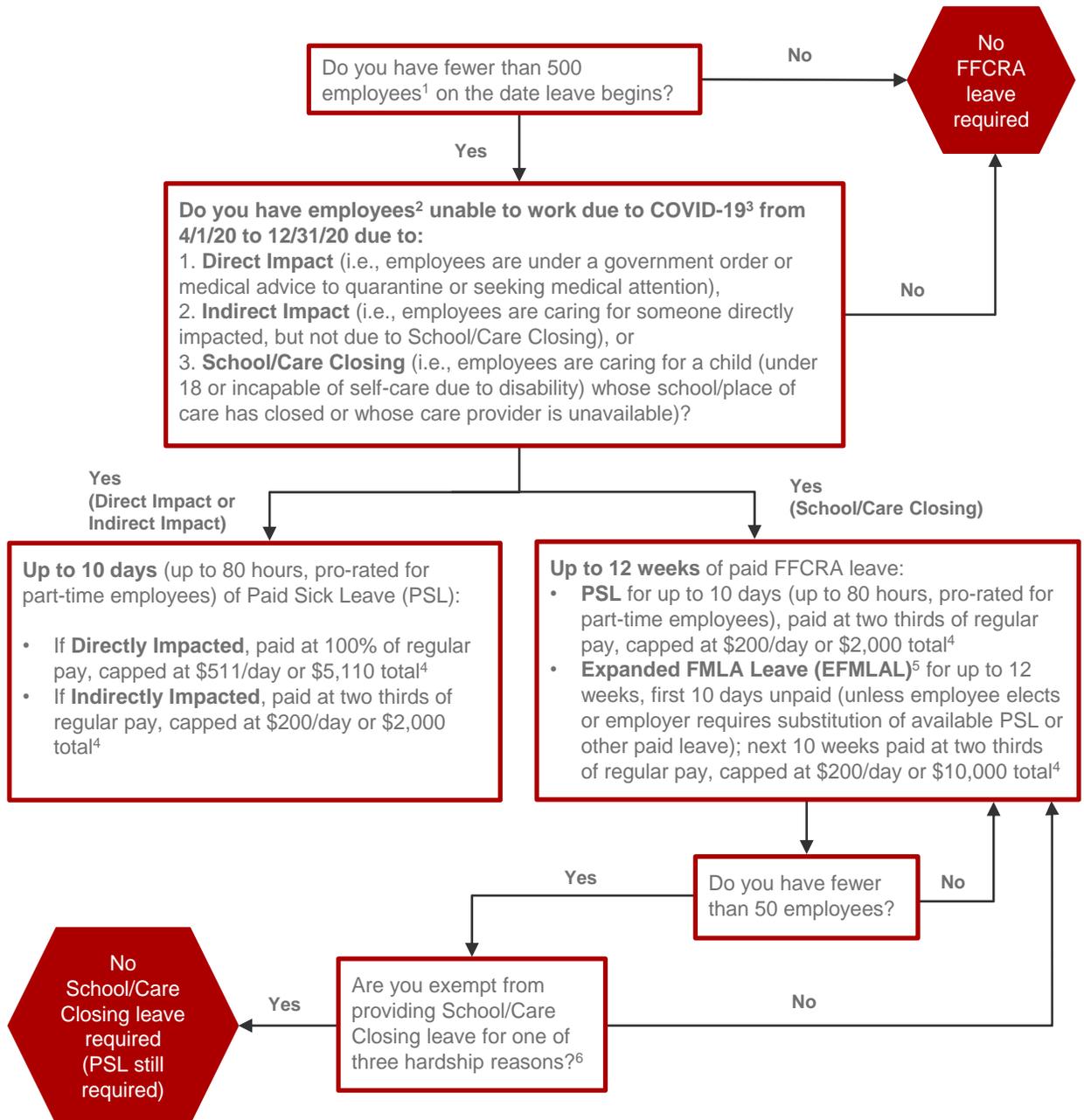


FFCRA LEAVE: A visual aide to determining paid leave benefits due under the FFCRA



¹ To determine employer size under the Families First Coronavirus Response Act (FFCRA), count all employees (full-time, part-time, temps, and those on leave), common employees of any “joint employers” and all employees of an “integrated employer.” Exclude employees on furlough and contractors.

² If the employee is a “health care provider” or “emergency responder” as defined in the Department of Labor’s regulations, leave can be denied.

³ If the business or employee’s worksite is closed (not including those able to telecommute), no PSL or EFMLAL is owed.

⁴ The pay cannot be used for both the FFCRA tax credit and the retention tax credits under the CARES Act.

⁵ For EFMLAL, employees must be employed for 30 days (or, if laid off on or after March 1, 2020, and rehired, employed for at least 30 of the 60 days prior to layoff). Further, employees who have exhausted existing FMLA leave are ineligible for EFMLAL, but eligible for PSL.

⁶ The hardship reasons are: (1) leave would result in the small business’ expenses and financial obligations exceeding business revenues and cause it to cease operating at a minimal capacity; (2) the absence of the employee(s) requesting leave would entail a substantial risk to the financial health or operational capabilities of the small business because of their specialized skills, knowledge, or responsibilities; or (3) there are not sufficient workers who are able, willing, and qualified to perform the labor or services provided by the employee(s) requesting leave, and these labor or services are needed for the small business to operate at a minimal capacity.