Emergency FMLA (EFMLA)

**Does your company have more or less than 500 employees?**

- **MORE**
  - EFMLA does not apply

- **LESS**
  - **Do you have more or less than 500 employees?**
  - **NO**
    - EFMLA does not apply
  - **YES**
    - **At the time of leave, has EE worked 30 or more days?**
    - **NO**
      - EFMLA does not apply
    - **YES**
      - **Reason for being away from work**
      - **ANY OTHER REASON**
      - EFMLA does not apply

**Unable to work or telework due to care of child under age 18 (Also available for child age 18 or older who are incapable of self-care due to mental or physical disability) because of school or child care provider closure due to public health emergency.**

**Emergency FMLA**
- Up to 12 weeks of job-protected leave
  - May use emergency paid sick leave if available, or any other accrued paid vacation, personal, or sick days

**Job restoration at end of EFMLA**
- Applies if employer has 25+ EE; employers with less than 25 EE are generally excluded from this requirement if position no longer exists following Emergency FMLA due to economic downturn or other circumstances but employer must make reasonable efforts to restore employee to equivalent position (or contact EE if equivalent position opens up within 12 months following the earlier of 1) date EE’s need for leave ends or 2) 12 weeks after the leave began.

**May use emergency paid sick leave if available, or any other accrued paid vacation, personal, or sick days.**

**Up to 10 weeks (paid at 66.67% of EE’s regular rate of pay times the hours the employee is normally scheduled to work)**

- Pay may be capped at $200/day (or $10,000 in aggregate).
- Employer may pay more, but tax credit capped based on $200/day or $10,000 in aggregate.
Emergency Paid Sick Leave (EPSL)

If a public employer, do you have at least one EE? If a private employer, do you have less than 500 employees?

YES

Reason for being away from work

ANY OTHER REASON

EP   SL does not apply

Reasons 1–3

1. EE is quarantined or isolated by federal, state, or local order related to COVID-19
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 direction of health care professional related to COVID-19
5. EE is caring for child because of school or childcare facility closure, or unavailability of child care provider due to COVID-19
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

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

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

Unable to work or telework due to:

Paid at 100% of EE’s regular rate of pay. Pay may be capped at $511/day or $5,110 in aggregate.

EP   SL does not apply

Un   able to work or telework due to:

1. EE is quarantined or isolated by federal, state, or local order related to COVID-19
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 direction of health care professional related to COVID-19
5. EE is caring for child because of school or childcare facility closure, or unavailability of child care provider due to COVID-19
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

Emergency Paid Sick Leave Up to 80 hours (part time employees entitled to the number of hours worked, on average, over a two week period)