

simplicityHR

FFCRA Compliance Toolkit

Resources to Help Navigate the
Families First Coronavirus Response Act (FFCRA)



FFCRA Compliance Toolkit

In response to the COVID-19 pandemic, the Families First Coronavirus Response Act (FFCRA) was signed into law on March 18, 2020, and became effective on April 1, 2020. For employers, this compliance toolkit will help to explain the Emergency Paid Sick Leave (EPSL) and Emergency Family Medical Leave (EFMLA) provisions of the Act. To assist with compliance and implementation, simplicityHR has worked to provide a variety of resources, in a simplified format, to aid in understanding this complex new law and how it relates to your employees and business.

These resources have been compiled into a single source FFCRA Compliance Toolkit, which you will find in the following pages.

Included in the toolkit are the following:

- [Employer FFCRA Checklist](#)
- [Employee Leave Request Form](#)
- [FFCRA Pay Chart](#)
- [Hawaii DLIR Fact Sheet](#)

Also, for your convenience, we've provided the direct link to the U.S. Department of Labor (DOL) Q&A site, as it provides specific guidance on important aspects of FFCRA. As the Q&As have changed several times since first issued, we recommend referring back to it often: <https://www.dol.gov/agencies/whd/pandemic/ffcra-questions>.

The team at simplicityHR is dedicated to keeping these resources and compliance toolkit updated as more information from the Department of Labor and the IRS becomes available. We invite you to visit our [COVID-19 Employer Resource Page](#), where you'll find the most current news and resources to help you better navigate the effects of COVID-19 on your business.

If you have any questions or concerns, please feel free to contact us at simplicityHR by ALTRES.

EMPLOYER FFCRA CHECKLIST

What to do when an employee requests leave under FFCRA.

STEP 1

Determine if FFCRA applies to your company (or group of affiliated companies):

- If you are a private sector employer with fewer than 500 employees at the time an employee requests leave under FFCRA, the employee may be eligible for Emergency Paid Sick Leave (EPSL) and/or Emergency Family and Medical Leave (EFMLA).
- If you have fewer than 50 employees, your small business may be exempt from certain EPSL and EFMLA requirements if providing an employee such leave would jeopardize the viability of the business as an ongoing concern. [See DOL Q&A* #s 58-59 for more information.](#)

STEP 2

Obtain Employee Request Form from any employee requesting leave under FFCRA.

STEP 3

Determine if the employee is eligible for leave under FFCRA:

- Review **Employee Request Form**.
- Keep the completed form for your records.
- Exemption for healthcare workers and first responders: Employees in these positions (as defined by the DOL) may be excluded from receiving leave under FFCRA if done in a “judicious” manner. [See DOL Q&A* #s 55-57 for more information.](#)

STEP 4

Determine how much EPSL and/or EFMLA to pay employee:

- Refer to **FFCRA Pay Chart**.
- Issue payment to your employee on the next regular payroll.

*LINK TO U.S. Department of Labor Questions & Answers: dol.gov/agencies/whd/pandemic/ffcra-questions

IMPORTANT: Certain public sector or government employers may be required to pay employees under FFCRA but may not qualify for tax credits. Consult your CPA for guidance.

Emergency Paid Sick Leave (EPSL) and Emergency FMLA (EFMLA) Employee Request Form

Employees requesting Emergency Paid Sick Leave (EPSL) and/or Emergency FMLA (EFMLA) pursuant to the Families First Coronavirus Response Act (FFCRA) must complete this request form. You must provide as much advance notice as is reasonably practicable. Submit your completed form to your Manager for processing.

NOTE: Effective January 1, 2021, employers are not required to provide EPSL or EFMLA pay, but they may voluntarily decide to do so for leaves taken through September 30, 2021. Completion of this form does not guarantee payment.

GENERAL INFORMATION

Employee Name: _____

Employer: _____ Manager's Name: _____

EXPECTED DURATION OF LEAVE

First Day Off Work: _____ Expected Return Date: _____

REQUEST FOR LEAVE (PLEASE CHECK ALL THAT APPLY)

I am unable to work (or telework) for the following reasons and am requesting leave under the FFCRA:

- ☐ 1. I am subject to a Federal, State, or local quarantine or isolation order related to COVID-19.
Order Issued by: _____
- ☐ 2. I have been advised by a health care provider to self-quarantine due to concerns related to COVID-19.
Name of healthcare provider: _____
- ☐ 3. I am experiencing the symptoms of COVID-19 and seeking a medical diagnosis (provide doctor's note if available).
- ☐ 4. I have or will be obtaining a COVID-19 immunization.
- ☐ 5. I am recovering from an injury, disability, illness or condition related to a COVID-19 immunization.
- ☐ 6. I am seeking or awaiting the results of a COVID-19 test or diagnosis because either I have been exposed to COVID or my employer requested the test or diagnosis.
- ☐ 7. I am caring for an individual who is subject to either number 1 or 2 listed above.
Name of individual: _____
Relationship to individual: _____
- ☐ 8. I am caring for my minor child(ren) because the school or place of care of my child has been closed, or the childcare provider of my child is unavailable due to COVID-19 precautions.
Name and age of child(ren): _____
Name of school/daycare provider: _____

_____ (initial) I represent that no other suitable person will be providing care for the child(ren) listed above during the period for which I am receiving paid leave under FFCRA.

_____ (initial) For any child older than 14, I certify that there are special circumstances that require me to provide care.

I will need to take leave as follows:

- ☐ For a continuous block of time (dates indicated above)
- ☐ On a reduced work schedule as follows: _____
- ☐ On an intermittent basis as follows: _____

- ☐ 9. I am experiencing any other substantially-similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor.

Additional documentation in support of your leave request may be required.

AUTHORIZATION

I am requesting leave related to COVID-19 and agree to provide additional documentation, if requested. I certify that I am unable to work (or telework) for the reasons indicated above.

I further understand that I remain responsible for my portion of the health insurance premiums and any voluntary benefits in which I am enrolled. I agree to pay these premiums either through payroll deductions or via manual payments.

Employee Signature: _____ Date: _____

MANAGEMENT REVIEW

By signing this form, we acknowledge the following:

- Employer has voluntarily decided to continue offering pay under FFCRA.
- The employee qualifies for leave under FFCRA.
- The employee has not exhausted available EPSL hours.
- The employee has not exhausted available EFMLA hours (check with ALTRES for assistance).
- The employee will be paid COVID pay in accordance with FFCRA.

Manager Signature: _____ Date: _____

Families First Coronavirus Response Act (FFCRA) Pay Chart*

	Emergency Paid Sick Leave (EPSL)	Emergency Paid Sick Leave (EPSL)	Emergency FMLA (EFMLA)
Reason for Leave	<ol style="list-style-type: none"> 1. Employee is subject to a Federal/State/Local quarantine or isolation order 2. Employee has been advised by healthcare provider to self-quarantine 3. Employee is experiencing symptoms and is seeking medical diagnosis 4. Employee is obtaining a COVID-19 immunization 5. Employee is recovering from an injury, disability, illness or condition related to a COVID-19 immunization 6. Employee is seeking or awaiting the results of a COVID-19 test or diagnosis because either the employee has been exposed to COVID-19 or the employer requested the test or diagnosis 	<ol style="list-style-type: none"> 7. Employee is caring for an individual subject to an order described in 1 or 2 8. Employee is caring for their minor child whose school or daycare is closed 9. Employee is experiencing any other substantially-similar condition 	<ol style="list-style-type: none"> 10. Employee is experiencing a situation listed under EPSL reasons 1 – 9 <p>(To be paid after EPSL is exhausted, if employee has not exhausted FMLA/EFMLA)</p>
Who is Eligible	All employees		Employees employed 30 or more calendar days
Maximum Length of Time	Two Weeks (80 hours) Hours prorated for employees who work <40 hours per week (Reset as of 04/01/2021)		12 Weeks
Employee Pay Rate	100% of regular pay rate	2/3 of regular pay rate	2/3 of regular pay rate
Maximum Pay	\$511 per day \$5,110 Aggregate	\$200 per day \$2,000 Aggregate	\$200 per day \$12,000 Aggregate

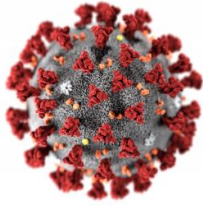
Resources

U.S. Department of Labor: <https://www.dol.gov/agencies/whd/pandemic/ffcra-questions>

Federal Register: <https://www.govinfo.gov/content/pkg/FR-2020-04-06/pdf/2020-07237.pdf>

***IMPORTANT UPDATES:** Effective January 1, 2021, employers are not required to provide EPSL or EFMLA pay, but they may voluntarily decide to do so if they choose to continue providing this benefit. Private sector employers with less than 500 employees will continue to qualify for tax credits for paid FFCRA leave taken through 9/30/2021.

Effective April 1, 2021, the American Rescue Plan Act of 2021 (ARPA) expanded the reasons to take leave under FFCRA, and all requests may qualify for additional pay under EFMLA. The ARPA provides employees with a new bank of 80 hours of EPSL.



COVID-19: Labor Benefits Fact Sheet

FOR HAWAII EMPLOYEES

If you have been impacted by Coronavirus disease 2019 (COVID-19) and are quarantined and unable to work, or your workplace has been temporarily closed, please review the following information about assistance available through our State labor programs. The Department of Labor and Industrial Relations (DLIR) will do all that we can to ensure that impacted Hawaii workers receive the benefits for which they are eligible for.

If you are out of work and not being paid, you may be eligible for Unemployment Insurance (UI).

- If your employer closed or temporarily closes, your hours are cut, or you are directed by your employer to remain home, you may be eligible for UI.
- To apply for UI, please visit labor.hawaii.gov/ui.
- You can call your local UI office for an appointment. Phone numbers may be found at labor.hawaii.gov/ui/contact.
- *Per Governor David Y. Ige, the DLIR is waiving the 7 day waiting period for UI claims related to COVID-19.*

If you are unable to work due to being ill or need to be quarantined because with COVID-19, but your employer is still open, you may be eligible for Temporary Disability Insurance (TDI).

- You must have a doctor's note stating that you are ill or quarantined because of COVID-19.
- Your COVID-19 illness or quarantine cannot be work-related.
- You cannot be receiving workers' compensation or UI.
- To apply for TDI, please contact your employer and ask for the contact information for their TDI carrier.
- *There is a 7 day waiting period.*

If you are ill with COVID-19 because of your job, you may be eligible for Workers' Compensation (WC).

- Your contraction of COVID-19 must be directly attributable to your job duties. For example, if a healthcare worker contracts COVID-19 because s/he cared for an infected patient, s/he is eligible for WC.
- You cannot be receiving TDI.
- To apply for WC, please contact your employer, inform them of your illness, and ask for the contact information for their WC carrier.
- *There is a 3 day waiting period.*

If you need to care for a family member who is ill or quarantined because of COVID-19, you may be eligible to take family leave under the Hawaii Family Leave Law (HFLL).

- You must work for an employer with 100 or more employees and worked for at least 6 consecutive months before qualifying to request family leave.

- Family members include care for a parent, child, sibling, spouse, or reciprocal beneficiary.
- HFLL is unpaid leave, but sick or vacation leave may be used to receive compensation.
- You can take family leave for up to four weeks.
- To request for family leave, please contact your employer.

Additional Resources:

- Please check with your employer regarding their sick leave policies, the amount of time that you may have earned and may be available for use, and details about how to use this benefit.
- Workers that do not qualify to take family leave under HFLL may be qualified to take leave under the Family and Medical Leave Act (FMLA). FMLA generally allows workers to take job-protected leave to care for themselves or a family member that has been impacted by COVID-19. For information about FMLA please visit: <https://www.dol.gov/agencies/whd/fmla>.

FOR HAWAII EMPLOYERS

If you are temporarily ceasing or limiting operations as a result of COVID-19, please contact the DLIR to discuss how we can provide assistance.

- The DLIR stands ready to assist with questions about UI, WC, TDI, and HFLL.
- Requests for assistance can be made by calling (808) 586-8844 and selecting the program that administers the law.
- Please be sure to provide your business' name, a point of contact, telephone number, and/or email address. DLIR employees will respond to inquiries in the order they were received.
- Please also visit labor.hawaii.gov for more information.

For answers to frequently asked questions about COVID-19, please consult the State of Hawaii Department of Health at health.hawaii.gov.



STATE OF HAWAII
**Department of Labor
and Industrial Relations**



From the Remote Desk of Barron Guss

To our clients and members of our business community,

COVID-19 has changed the physiological, psychological, and financial landscape of the world almost overnight. Each of us has been affected and no one has been spared.

The constant flow and volume of information regarding this crisis can be overwhelming and difficult for all of us to understand. We have done our best to simplify and explain all the information found in this guide, and I hope that you find our expertise useful and insightful.

We have taken to heart our responsibility to serve our clients and our community for the last 50 years, and while tomorrow's business landscape may look and feel different, our commitment will remain the same; to be with you today, tomorrow and the next 50 years.

Sincerely,

A handwritten signature in black ink that reads "Barron L. Guss".

Barron L. Guss
President and CEO

About Us

simplicityHR by ALTRES serves as the human resources “back office” for more than 2,200 local businesses. We provide expert payroll processing, HR administration, workers’ compensation coverage and claims management, health care plans and exceptional employee benefits packages, as well as training for managers and staff.

