

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.