HR CHECKLIST - FAMILIES FIRST CORONAVIRUS RESPONSE ACT (FFCRA)

**NOTE TO EMPLOYER:** Effective April 1, 2020, the Families First Coronavirus Response Act (FFCRA) requires employers with less than 500 employees to provide all employees with up to 80 hours (10 workdays) of emergency paid sick leave for qualifying reasons. Those same employers (unless excepted) must also provide eligible employees (after 30 days of employment) up to 12 weeks for qualifying reasons under Emergency Family Medical Leave Expansion Act (EFMLEA). Additional details and information on FFCRA are available on Warren Averett’s [website](https://warrenaverett.com/insights/families-first-coronavirus-response-act/?utm_campaign=Tax%20Alerts&utm_source=hs_email&utm_medium=email&_hsenc=p2ANqtz-_cj6TFHzc5vF19_G6n6uInvWyEGh9DxaLiKRS3Ba4JdSVUbwn2P3-NdKnqYz-iagTWs6n7).

**This checklist includes recommended actions for HR professionals related to FFCRA:**

* Create and distribute a written policy notifying employees of their rights and responsibilities for Emergency Paid Sick Leave (EPSL) and Emergency FMLA (EFMLA) under the FFCRA. Warren Averett has developed a sample policy for employers for both [EPSL](https://warrenaverett.com/wp-content/uploads/Emergency-Sick-Leave-Sample-Policy-COVID-19-FINAL-1-1.docx) and [EFMLA](https://warrenaverett.com/wp-content/uploads/FMLA-Leave-Expansion-Policy-COVID-19-FINAL.docx).
* Post the [required notice](https://www.dol.gov/sites/dolgov/files/WHD/posters/FFCRA_Poster_WH1422_Non-Federal.pdf) approved by the Secretary of Labor alongside all other mandatory employment posters. Emailing or direct mailing this notice to remote working employees is allowed or posting this notice on an employee information internal or external website.
* Payroll processors should use a special paycode to capture time paid under these acts. A separate paycode for each category of leave pay should be used. To utilize Hours/Earnings Codes for Families First Coronavirus Response Act, we recommend checking with your payroll platform provider for guidance. These systems will accommodate tracking the leave and calculation of tax. In the absence of codes provided by a payroll provider, we suggest using the following paycodes:
* **FF-PSL-EE:** For use of the Emergency Paid Sick Leave provision (up to ten days of regular pay up to $511 per day for qualifying reasons related to symptoms and quarantine as advised by a medical provider).
* **FF-PSL-FAM:** For use of the Emergency Paid Sick Leave provision (up to ten days of two-thirds (2/3) regular pay up to $200 per day for qualifying reasons related to caring for a quarantined individual or caring for a minor child if school/daycare is closed).
* **FF-FMLA:** For use of the Emergency Family Medical Leave Act provision (two-thirds (2/3) pay up to $200 per day to care for a child whose school is closed or childcare provider is unavailable).
* Create a request form for employees for Emergency Paid Sick Leave (EPSL) and Emergency FMLA (EFMLA) under the FFCRA. We have developed the following request forms for [EPSL](https://warrenaverett.com/wp-content/uploads/Sample-Sick-Leave-Request-Form-COVID-19_-FINAL.docx) and [EFMLA](https://warrenaverett.com/wp-content/uploads/Expanded-Family-Medical-Leave-Request-Form-COVID-19-FINAL.docx) for your use.
* Create a template form to track employee notice and use of paid sick leave; intended for internal HR/payroll use. Warren Averett developed a [sample FFCRA paid leave tracking worksheet](https://warrenaverett.com/wp-content/uploads/FFCRA-Emergency-Paid-Leave-Absence-Tracking-Worksheet-1.xlsx).
* Contact company accountant or attorney to discuss the fully refundable tax credit equal to 100 percent of the qualified benefits available under the FFCRA.