

CHANGES TO
EPSL &

EMERGENCY PAID SICK LEAVE

EFLMA

EMERGENCY FAMILY & MEDICAL LEAVE



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EMERGENCY PAID SICK LEAVE (EPSL) CHANGES

KEY CHANGES TO EPSL, EFFECTIVE FROM APRIL 1 THROUGH SEPTEMBER 30, 2021, ARE:

- Employees may take EPSL to get the COVID vaccine and recover from any related side effects.
- Employees may take EPSL when seeking or waiting for a COVID-19 diagnosis or test result if they've been exposed to the virus or if their employer required a diagnosis or test.
- Employees will be eligible for a new bank of leave on April 1. Full-time employees are entitled to 80 hours and part-time employees are entitled to a prorated amount. Unused hours from before April 1 will not carry over.
- Employers cannot provide EPSL in a manner that favors highly compensated employees or full-time employees or that discriminates based on how long employees have worked for the employer (tenure). This is discriminatory and will disqualify the employer from receiving the tax credit. Failing to comply with the FFCRA (including its antiretaliation provisions) also disqualifies employers from receiving the tax credit.

EMERGENCY FAMILY AND MEDICAL LEAVE (EFMLA) CHANGES

KEY CHANGES TO EFMLA, EFFECTIVE FROM APRIL 1 THROUGH SEPTEMBER 30, 2021, ARE:

- EFMLA may be used for any EPSL reason, in addition to the original childcare reasons. This includes the two new EPSL reasons noted above (vaccination and diagnosis/test results).
- The 10-day unpaid waiting period was eliminated.
- The cap on the reimbursable tax credit for EFMLA was increased to \$12,000 (from \$10,000). This applies to all EFMLA taken by an employee beginning April 1, 2020. This change accounts for the additional 10 days of paid time off; however, the daily cap of \$200 remains the same.
- Employers cannot provide EFMLA in a manner that favors highly compensated employees or full-time employees or that is based on how long employees have worked for the employer.

REASONS FOR USING EPSL AND EFMLA

STARTING ON **APRIL 1**, EMPLOYEES MAY TAKE EPSL OR EFMLA UNDER THE SAME CONDITIONS, WHICH ARE:

1. When quarantined or isolated subject to federal, state, or local quarantine or isolation order.
2. When advised by a health care provider to self-quarantine because of COVID-19.
3. When the employee is:
 - a. Experiencing symptoms of COVID-19 and seeking a medical diagnosis;
 - b. Seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19 because they have been exposed or their employer requested the test or diagnosis; or
 - c. Obtaining a COVID-19 vaccination or recovering from any injury, disability, illness, or condition related to the vaccination.
4. When caring for another person who is isolating or quarantining due to government or doctor's orders.
5. When caring for a child whose school or place of care is closed due to COVID-19.

TAX CREDIT REVIEW

THE TAX CREDITS AVAILABLE BETWEEN **APRIL 1 AND SEPTEMBER 30** ARE THE SAME AS UNDER THE ORIGINAL FFCRA, EXCEPT FOR THE INCREASED AGGREGATE CAP FOR EFMLA. REGARDLESS OF HOW MUCH EPSL OR EFMLA AN EMPLOYEE USED PRIOR TO APRIL 1, THE AVAILABLE TAX CREDITS ARE AS FOLLOWS:

- The credit available for EPSL when used for reasons 1, 2, or 3 (self-care) is up to 100 percent of their regular pay, with a limit of \$511 per day.
- The credit available for EPSL when used for reasons 4 or 5 (care for another) is up to 2/3 of their regular rate of pay, with a limit of \$200 per day.
- The credit available for EFMLA for any reason is up to 2/3 of their regular pay, with a limit of \$200 per day and a cap of \$12,000 per employee.