

From our partners at Paycor, here is an overview of guidelines for COVID Leave Requests:

## Emergency Leave for COVID

The [FFCRA](#) applies to companies with 500 employees or fewer, and offers:

- **Extended Paid Sick Leave** Two weeks (up to 80 hours) at **100% of regular salary** (up to \$511 daily and \$5,110 total) if an employee is ...

1. Quarantined (ordered by government or on the advice of health provider) and/or
2. Experiencing COVID-19 symptoms and seeking a medical diagnosis

**OR** Two Weeks (up to 80 hours) at **two-thirds of regular salary** (up to \$200 daily and \$2,000 total) if an employee is...

3. Caring for an individual subject to quarantine (ordered by government or on the advice of health provider)
  4. Caring for a child whose school is closed or whose childcare provider is unavailable for reasons related to COVID-19
- **Extended FMLA (Family and Medical Leave Act)** Up 10 weeks additional **expanded family and medical leave** paid at **two-thirds of regular salary** (up to \$200 daily and \$10,000 total) if an employee is...

1. Employee has been employed for at least 30 days **and**
2. Cannot work due to childcare needs due to school being closed or childcare being unavailable for reasons related to COVID-19

Note: businesses with fewer than 50 employees may be exempt from providing leave due to childcare, if doing so would put the financial security of their business at risk. Employers of all sizes should also be aware that this applies at a federal level—many states and cities have their own related legislation.

The FFCRA is only valid through the end of 2020, but talks continue on a new package, which may include these or similar provisions.

## How Does COVID-19 Emergency Leave Work in Practice?

A common issue for employers is how leave works in conjunction with PTO. Employees **cannot** be required to exhaust accrued PTO before commencing paid sick leave. However, employees may choose to use Paid Time Off or accrued sick leave concurrently with paid sick leave and emergency FMLA, to top up the amount they receive.

An employer can require PTO to run concurrently with emergency FMLA, but only if company PTO policy provides that it can be used in the relevant circumstances—i.e. school closures or personal leave. Read more information on how Paycor Payroll helps clients track various [FFCRA leave scenarios](#).

## What Happens When COVID Leave Runs Out?

After months of intermittent lockdowns, school closures and mandatory self-isolation, many employees are facing a new problem—their COVID-related leave has expired. This can happen sooner than expected if an employee took FMLA leave earlier in the year—leave cannot exceed 12 workweeks in a 12-month period. (This includes the two weeks of emergency paid sick leave, prior to paid EMFLA.)

When EFMLA ends, an employee has a right to return to work, with the same job-protection provisions as normal FMLA leave—the right to reinstatement in their prior position or an equivalent position, with the same pay and benefits. There are certain exceptions for employers with fewer than 25 employees, who fail in reasonable efforts to restore an employee’s position, for business reasons related to COVID-19. In this case the employer must contact the employee about any equivalent, available positions that arise in the following 12 months.

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