

GUIDANCE AROUND THE FAMILIES FIRST CORONAVIRUS RESPONSE ACT (Part I)

March 25, 2020

Violence Free Minnesota, Minnesota Coalition Against Sexual Assault, and Standpoint are working together to provide you the best information that we have regarding the new federal legislation. We will continue to update this information as more guidance is received.

On March 18, 2020 the Families First Coronavirus Response Act (Part I) was signed into law. The Response Act is federal legislation that expands the Family Medical Leave Act (FMLA) **AND** expands paid sick leave for employees who are impacted by the coronavirus and are unable to work. The Act goes into effect on April 2, 2020 and will be in effect until December 31, 2020.

A summary of the legislation is available [here](#).

We are recommending that programs take the following steps to be in compliance with the new legislation. Prior to April 2nd:

1. Have your board approve two administrative leave policies that are compliant with the Response Act. Sample administrative leave policies available below.
 - [Emergency FMLA Policy](#)
 - [Emergency Sick Leave Policy](#)
2. Provide a notice to all of your employees about the newly adopted leave policies.

Questions that are yet to be answered:

1. The Response Act exempts businesses with fewer than 50 employees from providing paid leave to employees who are unable to work because of a need to care for a child whose school or child care provider is unavailable, if providing such paid leave would jeopardize the ability of the business to continue. The Dept of Labor is to provide emergency guidance about this exemption. We will update once we see that guidance.
2. The Response Act says that employees can first use the paid leave under the act before they are required to use any accrued sick/vacation/PTO. We are awaiting direction from OJP as to whether programs can use their OJP grant funds to pay for the Response Act required leave. We will circulate OJP's guidance as soon as we receive it.
3. Under the Response Act, employers are able to recoup any payments they made due to the Response Act through a paid sick leave credit and or a paid childcare leave credit. The tax credits can be offset against the employer's federal payroll tax liabilities and if the amount that the employer paid is more than their federal payroll tax liabilities, they can file a request for an accelerated payment of the refundable tax credit from the IRS. They anticipate processing those requests in less than two weeks. We are waiting for further guidance to understand how programs should handle payroll taxes and requests for the tax credit with the IRS.