



COVID-19 TOOL KIT

Families First Coronavirus Response Act (FFCRA)



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(*) Customizable Tool Available for Use | For more information, contact Brett Landrum at: 763.218.3188 or blandrum@procarehr.com

DISCLAIMER

The information provided in this document does not, and is not intended to, constitute legal advice; instead, all information, content, and materials available are for general informational purposes only. Information in this document may not constitute the most up-to-date legal or other information.



EMPLOYER FFCRA CHECKLIST

In an effort to provide you with a tool that you can use to execute the necessary items as required by the new Families First Coronavirus Resource Act, PROCare has developed the following checklist which first, requires an employer decision. For more information on how to navigate the options and reach a decision, contact Brett Landrum at: 763.218.3188 or blandrum@procarehr.com

(!) EMPLOYER DECISION TREE

Are we going to opt-out of the FFCRA benefits for our employees whereby applying the healthcare provider exclusion?	<input type="checkbox"/> Yes → Proceed with * items below <input type="checkbox"/> No → Proceed with all items below
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PRIOR TO APRIL 1, 2020

- *Post DOL Poster in a conspicuous place on premises (Note: You may satisfy the posting requirement by emailing or direct mailing to employees or posting it on an employee internal or external website.)
- *Select Employee Letter Version (based on employer decision) and customize it for your organization
- Send the Employee Letter to all employees
- Customize policy templates with company name and logo using the templates provided
 - FMLA Expansion
 - Temporary Emergency Paid Sick Leave
- Communicate policy changes to employees

AS NEEDED

- Request Free EduCare COVID-19 Training resource if desired

IF LEAVE IS REQUESTED

- Direct Employee to Self-Certification and Emergency Leave Request Form
 - Custom Digital Form; or
 - Tool Kit Paper Form
 - Email form to HR Representative at PROCare
 - Retain Copy in Employee Personnel File
- Contact PROCare Account Manager if Part-time employee requests leave for eligible hours to be calculated and provided in employee bank
- See User Guides for System Requirements
- Escalate any questions, comments, or special circumstances to PROCare team to allow us to effectively meet legal and compliance requirements



FAMILIES FIRST CORONAVIRUS RESPONSE ACT SUMMARY

OVERVIEW

Information and updates regarding the Coronavirus (COVID-19) and the implications on you as business leaders and healthcare providers are changing on a daily, even hourly, basis. With PROCare as your HR partner, our commitment is to keep you abreast of HR-related topics that impact you and assist you in making informed decisions that impact your business, your employees, and ultimately, those in your care.

On March 18, 2020, the federal government passed the Families First Coronavirus Response Act (FFCRA) into law. To support businesses and their employees, the Act provides **Paid Sick Leave** and emergency **FMLA Expansion** for certain employees affected by COVID-19. FFCRA impacts employers with less than 500 employees whereby they will be reimbursed for the covered benefits. Healthcare providers, emergency responders, and business with less than 50 employees who would be negatively impacted by this benefit offering, may be excluded from providing the expanded benefits to employees. However, the Department of Labor suggests the exemption should be used sparingly. This new law expands benefit offerings but does not change current laws and policies that you comply with today.

To learn more about how this impacts you, we have developed an overview of each benefit including a list of FAQs and key considerations.

FMLA EXPANSION OVERVIEW

FMLA, Family Medical and Leave Act, entitles employees to take unpaid leave for specified family and medical reasons with continuation of group health insurance coverage and position protection. Leave allowance depends on the leave reason but can be up to 12 to 26 workweeks of leave. Under FFCRA, FMLA has expanded coverage due to COVID-19 whereby the qualifying employee will receive the first two weeks of time off unpaid and then up to 10 of the following weeks paid at 2/3rd of the employee's pay.

Q: Who would qualify for FMLA Coverage Expansion?

A: Full and part-time employees who have been employed for at least 30 calendar days and who cannot work (either onsite or remotely) because their minor child's school or childcare service is closed due to a public health emergency.

Note: Some states are offering childcare for all healthcare provider essential workers, which may alter benefit eligibility. For specific state information, contact Brett Landrum at: 763.218.3188 or blandrum@procarehr.com

Q: What documentation can I require from my employees?

A: You may also require your employee to provide you with any additional documentation in support of such leave, to the extent permitted under the certification rules for conventional FMLA leave requests. For example, this could include a notice that has been posted on a government, school, or day care website, or published in a newspaper, or an email from an employee or official of the school, place of care, or child care provider.

PAID SICK LEAVE OVERVIEW

Paid sick leave or time off is a benefit that employers may elect to offer; however, under FFCRA, employers will be required to provide paid sick time for those that qualify due to COVID-19.

Q: Does the Paid Sick Leave benefit apply to both full and part-time employees?

A: Yes. All employees are covered, regardless of how long they have been employed by the employer and whether they are full-time or part-time. Full-time employees are eligible to take up to 80 hours of emergency paid sick leave and part-time employees are eligible to take up to the number of hours the employee works, on average, during a 2-week period.

Due to the fluctuation in hours worked by many of your part-time employees, our recommendation is to utilize a 90-day lookback period to calculate the average worked during a two-week period. This average will provide a good basis for the time off the employee is eligible.

Q: What are the conditions in which the Paid Sick Leave benefit will apply?

A: Employees are eligible for up to 80 hours of fully paid emergency sick leave (capped at \$511/day or \$5,110 total) if they cannot work (or telework) for any of the following reasons:

- o Employee is subject to a federal, state, or local quarantine or isolation order related to COVID-19; or
- o Employee has been advised by a healthcare provider or public official to self-quarantine due to concerns related to COVID-19; or
- o Employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis or care.

Employees are eligible for up to 80 hours of emergency sick leave paid at 2/3rd their regular rate of pay, or minimum wage, whichever is greater (capped at \$200/day or \$2,000 total) if they cannot work (or telework) for any of the following reasons:

- o Employee is caring for an individual who is subject to federal, state, or local quarantine or isolation order related to COVID-19 or has been advised to self-quarantine by a healthcare provider or public official due to COVID-19 concerns; or
- o Employee is caring for a son or daughter because school or childcare is closed, or the childcare providers is unavailable due to COVID-19 precautions; or
- o Employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis or care.
 - o Note: Some states are offering childcare for all healthcare provider essential workers, which may alter benefit eligibility. For specific state information, contact Brett Landrum at: 763.218.3188 or blandrum@procarehr.com

Q: Can an employer require an employee to use a current bank of sick time prior to invoking the Paid Sick Leave benefit under FFRCA?

A: No. Employers cannot require employees to exhaust other paid leave before using the FFRCA emergency leave. This may result in employee's retaining a robust reserve of PTO even though they missed work.

Q: Can an employer require an employee to demonstrate proof of illness (such as a doctor's note) in order to qualify for the paid sick leave?

A: The law states that a qualifying condition of the benefit is that the employee is under medical care or seeking medical care. The Department of Labor has indicated that the IRS will be publishing official documentation which will be required in order to claim the tax credit. Furthermore, the DOL has stated that you are not required to provide leave if materials sufficient to support the applicable tax credit have not been provided.

TAX CREDIT/REIMBURSEMENT TO THE EMPLOYER

Q: What is reimbursed to the employer for FFRCA?

A: Covered employers will be reimbursed for benefits required by FFRCA through payroll tax credits. As of today, employers would be able to obtain a tax credit equal to the wages paid under these leave programs and the cost of health insurance while the employee is on leave. Additionally, the employer does not need to pay the employer portion of payroll taxes (Social Security and Medicare) on those wages.

Q: What are the effective dates of FFCRA?

A: The effective start date is 4/1/2020 and end date is 12/31/2020. Prior to the effective date, employers must continue to provide FMLA, accommodations, and time off in compliance with current laws as well as your own policies and procedures. If an employee requests FMLA or Paid Sick Leave prior to the effective date, the benefit to the employer is not retroactive. In other words, you will not be reimbursed under the benefit for coverage prior to the 4/1/2020 effective date.

Q: Can PROCare help to calculate the estimated cost analysis should we elect to adopt the new law and specifically, identify any cash flow needs and considerations?

A: Yes. PROCare has a Cost Analysis Tool that can be customized for you to analyze the benefit reimbursement and cash flow needs. For access to the tool, contact Brett Landrum at: 763.218.3188 or blandrum@procarehr.com

EXCLUDING HEALTHCARE PROVIDERS FROM THE BENEFIT

Q: Are certain Employees exempt from FFCRA?

A: Yes. Employees who are emergency responders and healthcare providers may be excluded. For the purposes of employees who may be exempted from paid sick leave or expanded family and medical leave by their employer under the FFCRA, a health care provider is anyone employed at any doctor's office, hospital, health care center, clinic, post-secondary educational institution offering health care instruction, medical school, local health department or agency, nursing facility, retirement facility, nursing home, home health care provider, any facility that performs laboratory or medical testing, pharmacy, or any similar institution, employer, or entity. This includes any permanent or temporary institution, facility, location, or site where medical services are provided that are similar to such institutions.

This definition includes any individual employed by an entity that contracts with any of the above institutions, employers, or entities institutions to provide services or to maintain the operation of the facility. This also includes anyone employed by any entity that provides medical services, produces medical products, or is otherwise involved in the making of COVID-19 related medical equipment, tests, drugs, vaccines, diagnostic vehicles, or treatments. This also includes any individual that the highest official of a state or territory, including the District of Columbia, determines is a health care provider necessary for that state's or territory's or the District of Columbia's response to COVID-19.

Furthermore, the expanded definition of emergency responders likely applies to healthcare providers as well because of the nature of the services provided. For more information, visit: <https://www.dol.gov/agencies/whd/pandemic/ffcr-questions>.

To minimize the spread of the COVID-19 virus, the Department encourages employers to be judicious when using this definition to exempt health care providers from the provisions of the FFCRA.

Q: Can a Healthcare Provider, as a company, opt out of FFCRA?

A: Yes. The definition of a health care provider supplied by the DOL includes any individual who is employed by a health care provider company, even if they are not directly providing care. However, as noted above, the DOL encourages employers to be judicious when using this definition to exempt health care providers from the provisions of the FFCRA.

EMPLOYER KEY CONSIDERATIONS & IMPLICATIONS

We know that you care about your employees greatly and that the vulnerability of those in your care provides greater concern about the prevention and control of COVID-19. And yet, without a protected and healthy workforce, delivery of care and service will not be possible. As a healthcare provider that may be exclude certain positions from FFCRA compliance, what are areas that must be considered to make an informed decision?

Q: How will this impact my employees?

A: Employees will receive additional position protection and paid time off if they are not excluded from the FFCRA, likely increasing their appreciation for the organization and providing reassurance should they need time off due to COVID-19. Because employers cannot require an employee to use current time off banks prior to accessing the Paid Sick Leave benefit, employees will retain their current time off banks.

Q: How will this impact my current policies and procedures?

A: Because FFCRA affects FMLA and Sick Leave, current policies would need to be updated or amended to comply with the law. Furthermore, there are additional requirements that will affect a few operating policies including how open shifts are filled and the use of other time off available.

Q: Will PROCare assist in the tracking and monitoring of the benefit?

A: Yes. PROCareHr provides a customized workforce technology platform and Expert HR Resources to assist in the navigation and execution of the benefits. For more information or a demo of the platform, contact Brett Landrum at: 763.218.3188 or blandrum@procarehr.com

Q: What are the Pros and Cons of the new FFCRA benefit?

A: Participating in a program, such as FFCRA, can boost employee morale and support. Knowing that their position is protected, and that income will be forthcoming should they be affected by COVID-19 is reassuring. You also want to ensure that employees understand clearly that need to stay home if they are sick and not come to work because their livelihood depends on their paycheck.

Fear based employee call-ins is a reality today, but not realistic as a healthcare provider employing essential workers. There could also be situations where employees abuse the benefit when, they are not directly impacted by COVID-19 creating further strain on your business.

Should you elect, you can create and implement other programs to supplement this new benefit for your employees. The upside to this decision is that you can create a unique program that works for your organization and your employees. The downside to this decision, you will not receive reimbursement for the additional programs.

Q: What are additional programs that we could consider creating and implementing that will protect and support our employees during this time?

A: PROCare has a few recommendations that you may consider that will boost employee morale and provide the support they need during this crisis. You could implement the same qualification criteria as set forth by FFCRA or establish a unique set of requirements should you choose.

- Compensation incentive for shifts worked
- Adapt or Implement Paid Sick Leave policies (Broaden eligibility, increase bank of hours, allow future accrual utilization, allow PTO usage for sick time, provide sick time pay at a percentage of wage/salary if related to COVID-19)
- Establish and implement an Employee Hardship Fund



COVID – 19 | HR FAQs for Employers Regarding Leaves, Policies & Practices

Information and updates regarding the Coronavirus (COVID-19) and the implications on you as business leaders and healthcare providers are changing on a daily, even hourly, basis. As your HR partner, our commitment is to keep you abreast of HR-related topics that impact you and assist you in making informed decisions that impact your business, your employees, and ultimately, those in your care. Below is a list of FAQs that you may encounter in the coming days and weeks. Please reach out to us as additional questions arise, we are happy to assist.

Q: What should we tell our employees about COVID-19?

A: Providing employees with factual information from health officials and assuring employees that their health and safety is paramount can help to prepare and educate employees without causing panic. Communicate and highlight best practices for infection control.

Q: Can I tell employees if a co-worker has tested positive for the coronavirus or other communicable disease?

A: No. The Americans with Disabilities Act (ADA) privacy rules restrict employers from sharing personal health information of an employee. Employers should inform employees that possible exposure has occurred in the workplace without disclosing any identifying information about the individual who tested positive.

Q: Can I ask an employee if he or she has the coronavirus?

A: Employers can ask an employee how he or she is feeling in general but should not inquire about a specific illness as that could rise to the level of a disability related inquiry under the ADA.

Q: Can an employee refuse to report to work due to fear of contracting the coronavirus?

A: Under the Occupation Safety and Health Act (OSHA), employees are only entitled to refuse to work if they believe they are in imminent danger. This virus and other possibilities of getting sick are not considered imminent danger.

Q: Can an employee refuse to report to work due to lack of childcare?

A: Typically, yes. Due to the Executive Order from Governor Walz that requires the school district to continue childcare for children of all essential healthcare workers, employees should have access to childcare for all school age children, however, if an employee states that they do not have childcare, it is recommended by various legal advisors to take the employee at their word.

Q: What should we do if an employee discloses that they have been in close contact with a person who tested positive for COVID-19?

A: According to CDC guidance, individuals who have had close contact with a person diagnosed with COVID-19 should self-quarantine. Employers can require an employee who has been exposed to the virus to stay at home.

Q: Can I require an employee to go home (or stay home) if he or she is sick?

A: Yes, employees who show signs of respiratory illness can be asked to leave the workplace and stay at home until they are symptom free.

Q: If an employee gets COVID-19 or is ordered to quarantine due to symptoms is it considered a Work Comp Claim?

A: No, not typically. The only way WC would cover an illness would be if it can be proven that the employee could only have gotten sick at work. This would be difficult to prove as the virus is easily passed both inside and outside the workplace.

Q: Can we require a doctor's note before allowing a sick employee to return to work?

A: If an employer applies the practice consistently, clearance from a health care provider to return to work can be required. However, guidance from the Centers for Disease Control and Prevention (CDC) suggests employers remove such requirements during a health crisis as access to health care providers may be limited.

Q: Should employees returning from business or personal travel be required to stay away from the office for 14 days?

A: Employees returning from countries that have a Level 3 Travel Health Notice from the CDC should stay home for a period of 14 days after returning to the United States.

Q: Do I have to pay nonexempt (hourly) employees who are sent home from work because they are sick?

A: Many employers provide employees with paid time off for illness or may put a temporary sick leave policy in place during the pandemic. Nonexempt employees who do not have paid leave available are not required to be paid for such absences, unless there is a collective bargaining agreement indicating otherwise.

Q: Do I have to pay exempt (salaried) employees who are sent home from work because they are sick?

A: An exempt employee must be paid for partial-day absences but may have his or her salary reduced for full-day absences due to sickness if the employer offers a paid sick leave benefit and the employee has exhausted that leave or is not yet eligible for the leave.

Q: Are absences due to the coronavirus covered by the Family and Medical Leave Act (FMLA)?

A: The coronavirus would likely qualify as a "serious health condition" under the FMLA, allowing an employee to take FMLA protected leave.

Q: Do we have to allow employees to work from home?

A: While not required, telecommuting may be a practical measure to reduce exposure of the virus in some work environments. Employees with disabilities that put them at high risk for complications may request telework as a reasonable accommodation to reduce their chances of infection during a pandemic.

EMPLOYEE RIGHTS

PAID SICK LEAVE AND EXPANDED FAMILY AND MEDICAL LEAVE UNDER THE FAMILIES FIRST CORONAVIRUS RESPONSE ACT

The **Families First Coronavirus Response Act (FFCRA or Act)** requires certain employers to provide their employees with paid sick leave and expanded family and medical leave for specified reasons related to COVID-19. These provisions will apply from April 1, 2020 through December 31, 2020.

▶ PAID LEAVE ENTITLEMENTS

Generally, employers covered under the Act must provide employees:

Up to two weeks (80 hours, or a part-time employee's two-week equivalent) of paid sick leave based on the higher of their regular rate of pay, or the applicable state or Federal minimum wage, paid at:

- 100% for qualifying reasons #1-3 below, up to \$511 daily and \$5,110 total;
- ⅔ for qualifying reasons #4 and 6 below, up to \$200 daily and \$2,000 total; and
- Up to 12 weeks of paid sick leave and expanded family and medical leave paid at ⅓ for qualifying reason #5 below for up to \$200 daily and \$12,000 total.

A part-time employee is eligible for leave for the number of hours that the employee is normally scheduled to work over that period.

▶ ELIGIBLE EMPLOYEES

In general, employees of private sector employers with fewer than 500 employees, and certain public sector employers, are eligible for up to two weeks of fully or partially paid sick leave for COVID-19 related reasons (see below). *Employees who have been employed for at least 30 days prior to their leave request may be eligible for up to an additional 10 weeks of partially paid expanded family and medical leave for reason #5 below.*

▶ QUALIFYING REASONS FOR LEAVE RELATED TO COVID-19

An employee is entitled to take leave related to COVID-19 if the employee is unable to work, including unable to telework, because the employee:

- | | |
|---|---|
| <ol style="list-style-type: none">1. is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;2. has been advised by a health care provider to self-quarantine related to COVID-19;3. is experiencing COVID-19 symptoms and is seeking a medical diagnosis;4. is caring for an individual subject to an order described in (1) or self-quarantine as described in (2); | <ol style="list-style-type: none">5. is caring for his or her child whose school or place of care is closed (or child care provider is unavailable) due to COVID-19 related reasons; or6. is experiencing any other substantially-similar condition specified by the U.S. Department of Health and Human Services. |
|---|---|

▶ ENFORCEMENT

The U.S. Department of Labor's Wage and Hour Division (WHD) has the authority to investigate and enforce compliance with the FFCRA. Employers may not discharge, discipline, or otherwise discriminate against any employee who lawfully takes paid sick leave or expanded family and medical leave under the FFCRA, files a complaint, or institutes a proceeding under or related to this Act. Employers in violation of the provisions of the FFCRA will be subject to penalties and enforcement by WHD.



WAGE AND HOUR DIVISION
UNITED STATES DEPARTMENT OF LABOR

For additional information
or to file a complaint:

1-866-487-9243

TTY: 1-877-889-5627

dol.gov/agencies/whd



WH1422 REV 03/20



FFCRA NOTICE – DOL FAQs

1. **Where do I post this notice? Since most of my workforce is teleworking, where do I electronically “post” this notice?**

Each covered employer must post a notice of the Families First Coronavirus Response Act (FFCRA) requirements in a conspicuous place on its premises. An employer may satisfy this requirement by emailing or direct mailing this notice to employees, or posting this notice on an employee information internal or external website.

2. **Do I have to post this notice in other languages that my employees speak? Where can I get the notice in other languages?**

You are not required to post this notice in multiple languages, but the Department of Labor (Department) is working to translate it into other languages.

3. **Do I have to share this notice with recently laid-off individuals?**

No, the FFCRA requirements explained on this notice apply only to current employees.

4. **Do I have to share this notice with new job applicants?**

No, the FFCRA requirements apply only to current employees. Employers are under no obligation to provide the notice of those requirements to prospective employees.

5. **Do I have to give notice of the FFCRA requirements to new hires?**

Yes, if you hire a job applicant, you must convey this notice to them, either by email, direct mail, or by posting this notice on the premises or on an employee information internal or external website.

6. **If my state provides greater protections than the FFCRA, do I still have to post this notice?**

Yes, all covered employers must post this notice regardless of whether their state requires greater protections. The employer must comply with both federal and state law.

7. **I am a small business owner. Do I have to post this notice?**

Yes. All employers covered by the paid sick leave and expanded family and medical leave provisions of the FFCRA (i.e., certain public sector employers and private sector employers with fewer than 500 employees) are required to post this notice.

8. **How do I know if I have the most up-to-date notice? Will there be updates to this notice in the future?**

The most recent version of this notice was issued on March 25, 2020. Check the Wage and Hour Division’s website or sign up for Key News Alerts to ensure that you remain current with all notice requirements: www.dol.gov/agencies/whd.

9. **Our employees must report to our main office headquarters each morning and then go off to work at our different worksite locations. Do we have to post this notice at all of our different worksite locations?**

The notice needs to be displayed in a conspicuous place where employees can see it. If they are able to see it at the main office, it is not necessary to display the notice at your different worksite locations.

10. Do I have to pay for notices?

No. To obtain notices free of charge, contact the Department's Wage and Hour Division at 1-866-4-USWAGE (1-866-487-9243). Alternatively, you may download and print the notice yourself from <https://www.dol.gov/agencies/whd/posters>

11. I am running out of wall space. Can I put the required notices in a binder that I put on the wall?

No, you cannot put federal notices in a binder. Generally, employers must display federal notices in a conspicuous place where they are easily visible to all employees—the intended audience.

12. We have break rooms on each floor in our building. Do I have to post notices in each break room on each floor or can I just post them in the lunchroom?

If all of your employees regularly visit the lunchroom, then you can post all required notices there. If not, then you can post the notices in the break rooms on each floor or in another location where they can easily be seen by employees on each floor.

13. Our company has many buildings. Our employees report directly to the building where they work, and there is no requirement that they first report to our main office or headquarters prior to commencing work. Do I have to post this notice in each of our buildings?

Yes. Where an employer has employees reporting directly to work in several different buildings, the employer must post all required federal notices in each building, even if the buildings are located in the same general vicinity (e.g., in an industrial park or on a campus).

SOURCE: Department of Labor

[INSERT LOGO]

REMOVE THIS SECTION BEFORE ISSUE LETTER

The template below can be edited as needed (see highlighted sections). This can be used to verify that an employee is considered essential and must be allowed to travel to and from work, and as needed while providing client care. It can also be used to verify that they should have access to childcare through the school district as ordered by the governor. Please reach out to Brett Landrum at 763.218.3188 or blandrum@procarehr.com for questions or assistance with using this form.

[INSERT LETTER DATE]

To: Whom it May Concern

This letter is to provide notification that [INSERT COMPANY] is a necessary health care provider, under Governor Walz's Executive Order, providing Home and Community Based Services, **Long Term Care, Assisted Living and Home Health Supports**. The order states: Emergency workers (including providers of healthcare, emergency medical services, long-term and post-acute care; law enforcement personnel; personnel providing correctional services; public health employees; firefighters and other first responders; and court personnel) are critical to the State's response to COVID-19.

[INSERT EMPLOYEE NAME] is employed by [INSERT COMPANY] as an Essential Health Care Worker and is considered necessary as their work involves the direct care and supervision of **vulnerable adults and children**.

Please feel free to call us with any question or further verification.

Thank you.

Sincerely,

[INSERT SUPERVISOR NAME]

[INSERT TITLE]

[INSERT COMPANY]

[PHONE NUMBER]

SOURCE: [Society for Human Resource Management \(SHRM\)](#)

[INSERT LOGO]

REMOVE THIS SECTION BEFORE ISSUE LETTER

Letter to Employees Template – Opt-Out*

The template below should only be used if you are opting out of FFCRA benefit offerings as a healthcare provider.

This letter can be used as a general communication to your employees, serving as an opportunity to (1) thank your team, (2) provide a brief update on FFCRA and the healthcare exemption, (3) define internal escalation points, (4) an acknowledgement of worry and fear and show of support/call to action.

[INSERT LETTER DATE]

To Our Valued Employees,

First and foremost – Thank You! Thank You from the bottom of our hearts for showing up every day in incredible times and for performing your work with excellence to those we serve. Words cannot express our gratitude for your sacrifice, teamwork and dedication.

We know the outbreak of coronavirus disease (COVID-19) is stressful, overwhelming and may cause strong emotions. Coronavirus is complicated and rapidly evolving, and we are responding quickly to daily information updates from many different sources. As we continue to absorb this information, we ask that you engage your direct supervisor immediately with questions you have related to coronavirus diseases.

On March 18, the federal government passed the Families First Coronavirus Response Act (FFCRA) into law, which goes in effect April 1, 2020. For public health and safety and community well-being, we have been deemed Essential Critical Infrastructure Workforce, and have a special responsibility to continue operations. For these reasons and as a ‘healthcare provider’ we are exempt from FFCRA requirements.

We want to acknowledge that these uncertain times can be scary and confusing. You are not alone in this. We care deeply for you and are here for you! Of greatest importance to us is your continued safety and well-being, so we can best serve our patients, clients and/or residents. We know that your well-being means the health, safety and well-being of those we serve, and we must continue in this together.

Please do not hesitate to reach out with questions.

Sincerely,

[INSERT SUPERVISOR NAME]

[INSERT TITLE]

[INSERT COMPANY]

[PHONE NUMBER]

[INSERT LOGO]

REMOVE THIS SECTION BEFORE ISSUE LETTER

Letter to Employees Template – Opt-In*

The template below should only be used can be edited as needed (see highlighted sections). This can be used as a general communication to your employees, serving as an opportunity to (1) thank your team, (2) provide a brief update on FFCRA and the healthcare exemption, (3) define internal escalation points, (4) an acknowledgement of worry and fear and show of support/call to action.

[INSERT LETTER DATE]

To Our Valued Employees,

First and foremost – Thank You! Thank You from the bottom of our hearts for showing up every day in incredible times and for performing your work with excellence to those we serve. Words cannot express our gratitude for your sacrifice, teamwork and dedication.

We know the outbreak of coronavirus disease (COVID-19) is stressful, overwhelming and may cause strong emotions. Coronavirus is complicated and rapidly evolving, and we are responding quickly to daily information updates from many different sources. As we continue to absorb this information, we ask that you engage your direct supervisor immediately with questions you have related to coronavirus diseases.

On March 18, the federal government passing of the Families First Coronavirus Response Act (FFCRA) into law, which goes in effect April 1, 2020 and includes a temporary expansion to the Family Medical and Leave Act (FMLA) and temporary emergency paid sick leave, specifically related to COVID-19 (Coronavirus). Although we have the option to exempt ourselves from these offerings, we have chosen to fully participate and offer these benefits to our employees during this difficult time. To ensure a full understanding, an FAQ, temporary policies and accompanying forms are available for your review.

We want to acknowledge that these uncertain times can be scary and confusing. You are not alone in this. We care deeply for you and are here for you! Of greatest importance to us is your continued safety and well-being, so we can best serve our patients, clients and/or residents. We know that your well-being means the health, safety and well-being of those we serve, and we must continue in this together.

Please do not hesitate to reach out with questions.

Sincerely,

[INSERT SUPERVISOR NAME]

[INSERT TITLE]

[INSERT COMPANY]

[PHONE NUMBER]

[INSERT LOGO]

REMOVE THIS SECTION AFTER POLICY CUSTOMIZATION

The template below can be edited as needed (see highlighted sections). Please note that this policy does NOT replace your current sick policy but is intended to add another layer of coverage due to the Families First Coronavirus Response Act. Please reach out to Brett Landrum at 763.218.3188 or blandrum@procarehr.com for questions or assistance with using this form.

TEMPORARY EXPANDED FMLA LEAVE

The Families First Coronavirus Response Act (FFCRA) requires employers with less than 500 employees to implement an expansion of the Family & Medical Leave Act (FMLA) to those that qualify due to COVID-19. [INSERT COMPANY] will be implementing the following key requirements, including qualifying criteria, starting April 1, 2020 through December 31, 2020.

FFCRA provides for [INSERT COMPANY] employees (full and part-time) who have been employed for at least thirty (30) days for up to twelve (12) weeks of leave to use from April 1, 2020 through December 31, 2020, for qualifying reasons. This time is included in and not in addition to the total FMLA leave entitlement of 12 weeks in a 12-month period. For example, if an employee has already taken 6 weeks of FMLA leave, that employee would be eligible for another 6 weeks of FMLA leave under this policy.

An employee of [INSERT COMPANY] qualifies for paid leave when he or she is unable to work (or telework) for the following COVID-19 related reasons:

- Need to care for their child when the school or place of care has been closed or the regular childcare provider is unavailable due to a public health emergency with respect to COVID-19.
 - "Child" means a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis, who is under 18 years of age; or 18 years of age or older and incapable of self-care because of a mental or physical disability.

Leave will be unpaid for the first 10 days of leave; however, employees may use any accrued paid vacation, sick or personal leave during this time. The employee may also elect to use the paid leave provided under the Emergency Paid Sick Leave Act, as further explained below. After the first 10 days, leave will be paid at two-thirds of an employee's regular rate of pay for the number of hours the employee would otherwise be scheduled to work. Pay will not exceed \$200 per day, and \$10,000 in total. Any unused portion of this pay will not carry over to the next year.

For employees with varying hours, one of two methods will be used to compute hours paid:

- The average number of hours that the employee was scheduled per day over the 6-month period ending on the date on which the employee takes leave, including hours for which the employee took leave of any type; or,
- If the employee has worked less than 6 months, the expected number of hours to be scheduled per day at the time of hire.

While an employee is on leave, [INSERT COMPANY] will continue the employee's health benefits during the leave period at the same level and under the same conditions as if the employee had continued to work. While on paid leave, the employer will continue to make payroll deductions to collect the employee's share of the premium. During any unpaid portions of leave, the employee must continue to make this payment per instructions from the Benefits Department.

If the employee contributes to a life insurance or disability plan, the employer will continue making payroll deductions while the employee is on paid leave. During any portion of unpaid leave, the employee may request continuation of such benefits and pay his or her portion of the premiums. If the employee does not continue these payments, the employer may discontinue coverage during the leave.

All employees requesting FMLA leave must provide written notice, where possible, of the need for leave to their manager as soon as practicable. Verbal notice will otherwise be accepted until written notice can be provided. Within five business days after the employee has provided this notice, the Benefits Department will complete and provide the employee with any Department of Labor (DOL) required notices. The notice the employee provides should include a brief statement as to the reason for leave, and if possible, the expected duration.

On a basis that does not discriminate against employees on FMLA leave, [INSERT COMPANY] may require an employee on FMLA leave to report periodically on the employee's status and intent to return to work. Generally, an employee who takes FMLA leave will be able to return to the same position or a position with equivalent status, pay, benefits and other employment terms. [INSERT COMPANY] may choose to exempt certain key employees from this requirement and not return them to the same or similar position when doing so will cause substantial and grievous economic injury to business operations. Key employees will be given written notice at the time FMLA leave is requested of his or her status as a key employee.

[INSERT LOGO]

REMOVE THIS SECTION AFTER POLICY CUSTOMIZATION

The template below can be edited as needed (see highlighted sections). Please note that this policy does NOT replace your current sick policy but is intended to add another layer of coverage due to the Families First Coronavirus Response Act. Please reach out to Kaspara Cochrane at 612-503-1338 for questions or assistance with using this form.

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Leave will be unpaid for the first 10 days of leave; however, employees may use any accrued paid vacation, sick or personal leave during this time. The employee may also elect to use the paid leave provided under the Emergency Paid Sick Leave Act, as further explained below. After the first 10 days, leave will be paid at two-thirds of an employee's regular rate of pay for the number of hours the employee would otherwise be scheduled to work. Pay will not exceed \$200 per day, and \$10,000 in total. Any unused portion of this pay will not carry over to the next year.

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On a basis that does not discriminate against employees on FMLA leave, [INSERT COMPANY] may require an employee on FMLA leave to report periodically on the employee's status and intent to return to work.

Generally, an employee who takes FMLA leave will be able to return to the same position or a position with equivalent status, pay, benefits and other employment terms. [INSERT COMPANY] may choose to exempt certain key employees from this requirement and not return them to the same or similar position when doing so will cause substantial and grievous economic injury to business operations. Key employees will be given written notice at the time FMLA leave is requested of his or her status as a key employee.

[INSERT LOGO]

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TEMPORARY EMERGENCY PAID SICK LEAVE POLICY

The Families First Coronavirus Response Act (FFCRA) requires employers with less than 500 employees to implement a temporary emergency paid sick leave to those that qualify due to COVID-19. [INSERT COMPANY] will be implementing the following key requirements, including qualifying criteria, starting April 1, 2020 through December 31, 2020. Unused paid sick leave, as granted under FFCRA, does not carry over into 2021.

FFCRA provides for ten (10) days of paid sick leave to an employee of [INSERT COMPANY] who is unable to work due to COVID-19. Covered Employees include full-time and part-time with not length of service required for qualification. Full-time employees receive up to eighty (80) hours of paid sick leave and part-time employees are entitled to paid leave hours equal to the average number of hours that the employee works over a two (2) week period.

An employee of [INSERT COMPANY] qualifies for paid leave when he or she is unable to work for the following COVID-19 related reasons:

1. The employee is subject to a federal, state or local quarantine or isolation order related to COVID-19.
2. The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19.
3. The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis.
4. The employee is caring for an individual who is subject to either number 1 or 2 above.
5. The employee is caring for his or her child if the school or place of care of the child has been closed, or the childcare provider of such child is unavailable, due to COVID-19 precautions.
6. The employee is experiencing any other substantially similar condition specified by the secretary of health and human services in consultation with the secretary of the treasury and the secretary of labor.

Rate of Pay

Emergency sick leave will be paid at the employee's regular rate of pay, or minimum wage, whichever is greater, for leave taken for reasons 1-3 above. Employees taking leave for reasons 4-6 will be compensated at two-thirds their regular rate of pay, or minimum wage, whichever is greater. Pay will not exceed:

- \$511 per day and \$5,110 in total for leave taken for reasons 1-3 above.
- \$200 per day and \$2,000 in total for leave taken for reasons 4-6 above.

[INSERT COMPANY] may not require an employee to use other employer-provided paid leave first and we may not require employees to find a replacement for your shift. [INSERT COMPANY] may require employees to follow reasonable notice procedures to continue to receive paid sick time.

Procedure for Requesting Emergency Paid Sick Leave

Employees must notify their manager of the need and specific reason for leave under this policy. A form will be provided to the employee. Verbal notification will be accepted until practicable to provide written notice. Documentation supporting the need for leave must be included with the leave request form, such as:

- A copy of the federal, state or local quarantine or isolation order related to COVID-19 applicable to the employee or the name of the government entity that issued the order.
- Written documentation by a health care provider advising the employee to self-quarantine due to concerns related to COVID-19 or the name of the provider who advised the employee.
- The name and relation of the individual the employee is taking leave to care for who is subject to a quarantine or isolation order or is advised to self-quarantine.
- The name and age of the child or children being cared for; the name of the school, place of care, or child care provider that closed or became unavailable; and a statement that no other suitable person is available to care for the child during the period of requested leave.
 - For children over age 14, a statement indicating the special circumstances that require the employee to provide care during daylight hours.

SOURCE: [Society for Human Resource Management \(SHRM\)](#)

**EMPLOYEE REQUEST FOR EMERGENCY PAID SICK LEAVE OR
EMERGENCY FAMILY AND MEDICAL LEAVE ACT AND SELF CERTIFICATION**

Employees requesting either Temporary Emergency Paid Sick Leave or Emergency Family and Medical Leave (FMLA) must complete this form and return to **[INSERT COMPANY CONTACT]** as soon as practicable. Consult the Company's Temporary Emergency Paid Sick Leave and Emergency FMLA Policy for more information regarding your entitlement to emergency leave. Additional documentation may be required before leave is approved.

NAME: **DATE:**

DEPT/MGR:

DATES OF REQUESTED LEAVE:

FROM DATE : **TIME:**

UNTIL DATE: **TIME:**

A TOTAL OF: working days/hours (circle one)

REASON FOR LEAVE:

EMERGENCY PAID SICK LEAVE (SELECT REASON BELOW)

- I am subject to a Federal, State, or local quarantine or isolation order related to COVID-19
- I have been advised by a health care provider to self-quarantine due to concerns related to COVID-19
- I am experiencing COVID-19 symptoms and seeking a medical diagnosis
- I am caring for an individual who is subject to a Federal, State, or local quarantine or isolation order related to COVID-19 or who has been advised by a health-care provider to self-quarantine due to concerns related to COVID-19

EMERGENCY FAMILY AND MEDICAL LEAVE

- Emergency Family and Medical Leave to care for my child (under 18) because my child's school or place of care has been closed or mt child's care provider is unavailable, due to a public health emergency.

BY SIGNING BELOW, I CERTIFY THAT THE ABOVE INFORMATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I FURTHER UNDERSTAND THAT ANY FALSE STATEMENTS MAY RESULT IN DISCIPLINARY ACTION, INCLUDING TERMINATION OF EMPLOYMENT.

Print Full Name

Signature

Date

[RETAIN IN EMPLOYEE PERSONNEL FILE]

SOURCE: [Society for Human Resource Management \(SHRM\)](#)



SAMPLE TAX CREDIT CALCULATOR

The Families First Coronavirus Response Act (FFCRA) allows employers to be reimbursed for wages paid to employees who utilize the Emergency Temporary Paid Sick Leave and Expanded FMLA benefits included in the law. Employers may take an immediate tax credit against payroll taxes owed (employee federal withholding and the employer and employee portion of payroll taxes). PROCare has a Excel spreadsheet (screen shot below) that you use to determine how these tax credits will work in practice and the potential impact on cash flow. An electronic version will be provided for your utilization.

Standard Wages Paid and Associated Taxes									
Employees Working	Hours Per Employee	Hourly Rate	Total Standard Wages (non-Sick/FMLA)		Employee Federal Income Tax Withholding %	Employee Federal Income Tax Withholding \$	Employer Payroll Taxes Owed	Employee Payroll Taxes Owed	Total Standard Federal Tax Deposits
300	80.00	\$15.00	\$15.00	\$360,000.00	7.50%	\$27,000.00	\$27,540.00	\$27,540.00	\$82,080.00

Wages Paid Under New FFCRA Benefits									
Employees on Leave	Hours Per Employee	Hourly Rate	Total Sick/FMLA Wages Paid		Employee Federal Income Tax Withholding %	Employee Federal Income Tax Withholding \$	Employer Payroll Taxes Owed	Employee Payroll Taxes Owed	Total Sick Leave Federal Tax Deposits
20	80.00	\$15.00	\$15.00	\$24,000.00	7.50%	\$1,800.00	\$0.00	\$1,836.00	\$3,636.00

Tax Deposit Required and Cash Flow Impact	
Total Federal Tax Deposits Owed	\$85,716.00
Less: Sick/FMLA Wages Paid (the Tax Credit)	\$24,000.00
New Federal Tax Deposit Owed	\$61,716.00
Employee Cash Flow Impact	\$0.00

**Additionally, employers can include health insurance costs in the credit, which are not factored in here.

For access to the Sample Tax Credit Tool and utilization instructions, please contact:
 Brett Landrum | 763.218.3188 | blandrum@procarehr.com

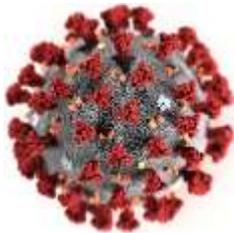


SUPERVISOR & EMPLOYEE USER GUIDES

PROCare clients have access to a customized Workforce Technology solution which enables team members to execute, track, and report daily HR transactions and functions. With the new FFRCA regulations, PROCare has created custom tools for clients that are interactive and easy to use for the purpose of Temporary Emergency Sick Leave and Expanded FMLA. The following outlines the list of customized tools that are available to Supervisors and Employees. PROCare provides User Guides to assist in execution.

- Employee | Submitting Time off Requests (Emergency Paid Sick Time)
 - Dashboard Computer Access
 - Mobile Access
- Supervisor | Addressing and Editing Time off Requests
 - Dashboard Computer Access
 - Summary Cost Center Report
 - Workforce Ready Mobile
- Quick Reference Guide
 - Employee Self-certification and Emergency Leave Request

With increasing reports of COVID-19 globally, healthcare providers are taking additional precautions to prevent and control the spread of the virus. And we know that training resources can aid providers like you with current, up to date information, to properly prepare and respond to the pandemic. As a result, EduCare is offering a **free training course** on COVID-19. This course provides an overview preparation intervention protocols, virus symptoms and reporting expectations. Furthermore, infection prevention and control practices are covered.



COVID-19 Learning Objectives

- Describe COVID-19 symptoms and reporting protocols
- Explain proper preparation protocols
- State infection prevention and control practices
- Describe what to do if you suspect a respiratory illness

The course has a written knowledge assessment as well as a handwashing skill competency. For more information about this free resource, please contact:

Jennifer Anderson, President & CEO

- Mirabelle Management | **Creators of EduCare & Power of OnTrack**
- jmimirabelle@msn.com
- Direct | 612.860.2484