



## Additional Guidance Published on the Families First Coronavirus Response Act (FFCRA)

*The following compliance update is provided to you by the Employment Law and Corporate & Tax Law Groups of Hill Ward Henderson:*

On April 1, 2020, the Families First Coronavirus Response Act (FFCRA) became effective – providing two weeks of paid sick leave related to the Coronavirus under the “Emergency Paid Sick Leave Act” (EPSLA) and up to twelve weeks of paid leave under the expanded Family and Medical Leave Act (FMLA). Notably, the FFCRA applies only to employers with less than 500 employees.

This week, two government agencies issued much needed additional guidance on the law.

Late Tuesday, the Internal Revenue Service (IRS) published its guidance: [Click Here](#) to view.

Then, on Wednesday, the Department of Labor (DOL) published its long awaited temporary regulations for the implementation of the FFCRA: [Click Here](#) to view.

The DOL’s regulations in particular cover a lot and provide some much needed clarity on a variety of issues such as:

- Details on the triggers that qualify employees for paid leave;
- The effect of furloughs on leave eligibility;
- What is teleworking;
- Calculating pay;
- Intermittent leave;
- Small business exemptions/exceptions;
- Documentation employees must provide; and
- Potential substitution of employers’ regular paid leave that predated the FFCRA.

To read some of the more notable items addressed in both the IRS’s guidance and the DOL’s temporary regulations:

[CLICK  
HERE](#)

---

**If you have questions about the CARES Act or the Families First Coronavirus Response Act, please contact a member of Hill Ward Henderson’s [COVID-19 Attorney Response Team](#)**

---

Disclaimer: This newsletter was created by Hill Ward Henderson for informational purposes only. It discusses legal developments and should not be regarded as legal advice for specific situations. Those who read this information should not act upon it without seeking legal advice. Neither prior results described herein, nor any other representations contained herein guarantee a similar outcome.