The **Families First Coronavirus Response Act (FFCRA)** requires certain employers to provide employees with paid sick leave or expanded family and medical leave for specified reasons related to COVID-19. Generally, the FFCRA provides that employees of covered employers are eligible for:

- **Two weeks (up to 80 hours) of paid sick leave at the employee’s regular rate of pay** where the employee is unable to work because the employee is quarantined (pursuant to Federal, State, or local government order or advice of a health care provider), and/or is experiencing COVID-19 symptoms and seeking a medical diagnosis; or
- **Two weeks (up to 80 hours) of paid sick leave at two-thirds the employee’s regular rate of pay** because the employee is unable to work because of a bona fide need to care for an individual subject to quarantine (pursuant to Federal, State, or local government order or advice of a health care provider), or to care for a child (under 18 years of age) whose school or child care provider is closed or unavailable for reasons related to COVID-19, and/or the employee is experiencing a substantially similar condition as specified by the Secretary of Health and Human Services, in consultation with the Secretaries of the Treasury and Labor; and
- **Up to an additional 10 weeks of paid expanded family and medical leave at two-thirds the employee’s regular rate of pay** where an employee, who has been employed for at least 30 calendar days, is unable to work due to a bona fide need for leave to care for a child whose school or child care provider is closed or unavailable for reasons related to COVID-19.

**Covered Employers:** The paid sick leave and expanded family and medical leave provisions of the FFCRA apply to private employers with fewer than 500 employees. Certain provisions may not apply to certain employers with fewer than 50 employees.

**Eligible Employees:** *All employees* of covered employers are eligible for two weeks of paid sick time for specified reasons related to COVID-19. *Employees employed for at least 30 days* are eligible for up to an additional 10 weeks of paid family leave to care for a child under certain circumstances related to COVID-19.

**Notice:** Where leave is foreseeable, an employee should provide notice of leave to the employer as is practicable. After the first workday of paid sick time, an employer may require employees to follow reasonable notice procedures in order to continue receiving paid sick time.

**Qualifying Reasons for Leave:**

Under the FFCRA, an employee qualifies for paid sick time if the employee is unable to work due to a need for leave because the employee:

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);
5. is caring for a child whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19; or
6. is experiencing any other substantially-similar condition specified by the Secretary of Health and Human Services, in consultation with the Secretaries of Labor and Treasury.

Employees who are not working because of a Shelter-in-Place Order or other economically-motivated layoff are not eligible for FFCRA benefits.

Under the FFCRA, an employee qualifies for expanded family leave if the employee is caring for a child whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19.

**Duration of Leave:**

For reasons (1)-(4) and (6): A full-time employee is eligible for 80 hours of leave, and a part-time employee is eligible for the number of hours of leave that the employee works on average over a two-week period.
For reason (5): A full-time employee is eligible for up to 12 weeks of leave (two weeks of paid sick leave followed by up to 10 weeks of paid expanded family & medical leave) at 40 hours a week, and a part-time employee is eligible for leave for the number of hours that the employee is normally scheduled to work over that period.

Calculation of Pay:

Laborers:

For purposes of calculating payments to and on behalf of employees under the EPSLA and EFMLA, the applicable wage rate shall be the classification rate under which the worker was classified prior to receiving such pay, which includes the Vacation and Supplemental Dues hourly amount (which is the total taxable wage rate). All payments of such wages required by the EPSLA and EFMLA, net of payroll deductions, will be paid directly to the Employee on a paycheck indicating that such wages are being paid in compliance with the EPSLA and EFMLA.

For leave reasons (1), (2), or (3): employees taking leave are entitled to pay at their regular total taxable wage rate (including Vacation and Supplemental Dues), up to $511 per day and $5,110 in the aggregate (over a 2-week period).

For leave reasons (4) or (6): employees taking leave are entitled to pay at 2/3 their regular total taxable wage rate (including Vacation and Supplemental Dues), up to $200 per day and $2,000 in the aggregate (over a 2-week period).

For leave reason (5): employees taking leave are entitled to pay at 2/3 their regular total taxable wage rate (including Vacation and Supplemental Dues), up to $200 per day and $12,000 in the aggregate (over a 12-week period.)

Employer Contributions:

For all hours paid, but not worked, by reason of compliance with the FFCRA, including the EPSL and EFMLA, individual employers shall not be obligated to make fringe benefit payments, except for Health and Welfare contributions as required by the FFCRA.

Employers will contribute either on a 7 hours per day basis or 141 hours per month per qualified employee at the current Health and Welfare contribution rate of $8.50 per hour (increasing to $9.00 per hour effective June 29, 2020).

Employer contributions for employees on leave are to be remitted on the same monthly reporting form used to remit contributions on behalf of other employees and are due on the date specified in the collective bargaining/participation agreement. The names of employees on leave should be marked" EFMLA" or “EPSLA” with the appropriate Health and Welfare contribution.

Carpenters:

For the purposes of calculating payments to and on behalf of employees under the EPSLA and EFMLA, the wage rate shall be the applicable hourly wage rate, plus Vacation and Work Fee amounts that are subject to normal payroll tax deductions. Please note that Vacation and/or Work Fee are included to establish the gross hourly rate and are to be paid directly to the Union employee and not deducted as a Trust Fund contribution. All payments of wages required by the EPSLA and EFMLA, net of payroll deductions, will be paid to the employee on a payroll check. The Employer will notate on the check stub and in the Employer’s payroll system that these wages are being paid in compliance with the EPSLA or the EFMLA.

For leave reasons (1), (2), or (3): employees taking leave are entitled to pay at their regular total taxable wage rate (including Vacation and Work Fee), up to $511 per day and $5,110 in the aggregate (over a 2-week period).

For leave reasons (4) or (6): employees taking leave are entitled to pay at 2/3 their regular total taxable wage rate (including Vacation and Work Fee), up to $200 per day and $2,000 in the aggregate (over a 2-week period).
For leave reason (5): employees taking leave are entitled to pay at 2/3 their regular total taxable wage rate (including Vacation and Work Fee), up to $200 per day and $12,000 in the aggregate (over a 12-week period.)

**Employer Contributions:**

Payments made to employees for sick leave provided under the EPSLA and the EFMLA shall not be considered hours paid for or worked relating to fringe benefit contributions under the CBA. As such, the Employer shall not be required to remit fringe benefit contributions to the Carpenter Funds Administrative Office of Northern California, Inc. (CFAO), other than Health and Welfare contributions as required by the FFCRA.

EFMLA: For Health and Welfare contributions remitted pursuant to the requirements of the Family and Medical Leave Act (FMLA) including EFMLA, contributions may be made on the basis of 7 hours for each day of leave the employer approves at the current hourly bargained Health and Welfare contribution rate (i.e., a maximum of 35 hours per week). A maximum of 420 hours per Union employee will be accepted through December 31, 2020 for contributions related to paid family and medical leave under the EFMLA. (For any questions regarding Carpenter Trust Fund reporting contact the CFAO at employerservices@carpenterfunds.com or call toll -free (888) 547-2054)

EPSLA: For Health and Welfare contributions made pursuant to the requirements of the EPSLA, the Employer shall remit contributions on the basis of 8 hours for each day of paid sick leave taken by a Union employee. A maximum of 80 hours per employee will be accepted through December 31, 2020 for contributions related to paid sick leave under the EPSLA.