Employee Leave Provisions Under the CARES Act and FFCRA

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On April 1, 2020, the Department of Labor ("DOL") issued temporary regulations implementing the employee leave provisions under the Families First Coronavirus Response Act, Pub. L. 116-127 ("FFCRA"), as amended by the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. 116-136 ("CARES Act"). Employers with fewer than 500 employees in the United States are required to provide paid sick leave and family and medical leave to employees who are unable to work, including by telework, for reasons related to COVID-19 and are eligible to claim a refundable tax credit for the cost of the required leave under the FFCRA. The CARES Act also provides a refundable tax credit for payments to employees who are not providing services that is available to employers (including employers that are not subject to the leave requirements under the FFCRA) impacted by COVID-19.

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