# COVID -19 Employee Benefits & Leave

Presentation by The HR Person

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## **Government Support**

- **UI** California Unemployment Insurance
- PSL California & San Francisco Paid Sick Leave
- **SDI** California Disability Insurance
- **PFL** California Paid Family Leave
- FMLA Family Medical Leave Act
  - FFCRA Families First Coronavirus Response Act
  - **EFMLEA** Emergency Family & Medical Leave Expansion Act

## UI - California Unemployment Insurance

Employee Information
CA EDD Coronavirus 2019 (COVID-19) FAQs

- UI provides partial wage replacement benefit payments to workers who lose their job or have their hours reduced, through no fault of their own.
- Maximum UI benefit amount = \$450.00 a week. Benefit amount varies and is based on wages earned in the past 18 months.
- The federal CARES Act provides an additional \$600 in weekly unemployment benefits to unemployed workers. These benefit payments are 100 percent federally funded and will not impact state unemployment tax contribution rates. Only the weeks of a claim between March 29, 2020 and July 25, 2020 are eligible for the extra \$600 payments
- During the pandemic eligible individuals include: self-employed, independent contractors, gig workers and those who are unable to work or have had their hours reduced due to COVID-19.
- <u>Pandemic Unemployment Assistance</u>. Applications open April 28, 2020. This is a new new, federally funded program for individuals who normally would not qualify for UI such as: business owners, self-employed, independent contractors, and those with a limited work history.

# **UI** - California Unemployment Insurance (continued)

### **Employer Information**

- If COVID-19 has impacted your business or services, you can avoid potential layoffs by participating in the Unemployment Insurance (UI) Work Sharing Program. This program allows you to retain your workers by reducing their hours and wages no more than 60 percent and partially offsetting the wage loss with UI benefits.
- If you are facing potential layoffs or plant closures, you can get help through the <u>Rapid Response program</u>. Rapid Response teams will meet with you to discuss your needs, help avoid layoffs where possible, and support your workers through the process. Funds are available to help affected businesses and workers. Visit <u>COVID-19</u>: <u>Additional Assistance Funds for Workers and Businesses for more information</u>.
- State and local governmental entities, *certain nonprofit organizations*, and federally recognized Indian tribes that have elected the reimbursable method of paying for unemployment benefits will receive partial reimbursements (generally 50 percent) for all payments made to the state's unemployment trust fund between March 13, 2020, and December 31, 2020. This emergency relief is provided by the federal CARES Act.

# UI - California Unemployment Insurance (continued)

### **Employer Information - continued**

- If you had to close your business to prevent or manage the effects of the COVID-19 pandemic, Governor Newsom's executive order temporarily <u>suspends the 60-day notice requirement</u> for employers who give written notice to employees and meet other requirements.
- If your business is directly affected by COVID-19, you can request up to a 60-day extension to file your state payroll reports and deposit state payroll taxes without penalty or interest. Include the impact of COVID-19 in your written request for the extension. Your request must be received within 60 days from the original past-due date of the payment or return. Review the <a href="State of Emergency or Disaster Fact Sheet">State of Emergency or Disaster Fact Sheet</a> (DE 231SED) (PDF) for more details.
- Federal funds are available to help businesses in the Los Angeles region facing layoffs and closures and their affected workers. For more information, visit COVID-19: Additional Assistance Funds for Workers and Businesses.

## **PSL** - California Paid Sick Leave

#### California Paid Sick Leave Frequently Asked Questions

- An employee must work at least 30 days in a year to be eligible, and can begin using sick leave on 90th day of employment.
- One hour of paid sick leave is accrued for every 30 hours worked.
- PSL must carry over from year to year.
- California allows employers to cap an employees balance at 48 hours (or six days) per year, and, employers can restrict an employee's use of sick leave to 24 hours (or three days) per year.
- Employers do not need to pay out accrued sick leave when an employee leaves the company. However, if an employee leaves and is rehired within one year, accrued sick leave must be reinstated.
- Paid sick leave can be used for absences due to illness, the diagnosis, care or treatment of an existing health condition or preventative care for the employee or the employee's family member.
- Preventative care may include self-quarantine as a result of potential exposure to COVID-19 if quarantine is recommended by civil authorities. In addition, there may be other situations where an employee may exercise their right to take paid sick leave, or an employer may allow paid sick leave for preventative care. For example, where there has been exposure to COVID-19 or where the worker has traveled to a high risk area.
- Employees at worksites with 25 or more employees may also be provided up to 40 hours of leave per year for specific school-related emergencies, such as the closure of a child's school or daycare by civil authorities (see Labor Code section 230.8).
- <u>Executive Order N-51-20</u> provides supplemental paid sick leave ("COVID-19 Supplemental Paid Sick Leave") for food sector workers who work for a hiring entity that has 500 or more employees nationwide for certain circumstances related to COVID-19.

## **PSL** - San Francisco Paid Sick Leave

#### San Francisco Paid Sick Leave & The Coronavirus

NOTE: Other cities in California have similar rules to San Francisco, look up the rules in your city to learn more.

- Employers with 10 or more employees may cap an employee's sick time balance at 72 hours. Employers with fewer than 10 employees may cap an employee's sick time balance at 40 hours.
- For employers with 500+ employees 14 days of PSL are to be made available to employees.
- San Francisco will reimburse employers with less than 500 employees \$15.59 per hour for up to 5 days of PSL utilized by an employee.
- A doctor's note is not required during COVID-19.
- Acceptable reasons for using PSL in San Francisco:
  - It has been recommend an employee isolate or quarantine to prevent the spread of disease;
  - The employee falls within the definition of a "vulnerable population";
  - A business or a work location temporarily ceases operations in response to a public health or other public official's recommendation;
  - To provide care for a family member who is not sick but who public health officials or healthcare providers have required or recommended isolate or quarantine; or
  - To provide care for a family member whose school, child care provider, senior care provider, or work temporarily ceases operations in response to a public health or other public official's recommendation.

# SDI - California Short Term Disability PFL - California Paid Family Leave

The <u>California State Disability Insurance (SDI) program provides short-term Disability Insurance (DI) and Paid Family Leave (PFL) partial wage replacement benefits to those who need time off work.</u>

- Benefit amounts are approximately 60-70 percent of wages (depending on income) and range from \$50-\$1,300 a week.
- Benefits are not taxed.
- During COVID-19 the one-week unpaid waiting period is waived.

*DI eligibility* - you must be unable to work due to non-work-related illness or injury, pregnancy, or childbirth.

- Sick or Quarantined: If you're unable to work due to having or being exposed to COVID-19 (certified by a medical professional), you can file a Disability Insurance (DI) claim.
- Provides *up to 52 weeks* of benefit payments to eligible workers who have a full or partial loss of wages.

*PFL eligibility* - you need to care for an ill family member and are unable to work due to your caregiving duties.

- You're unable to work because you are caring for an ill or quarantined family member with COVID-19 (certified by a medical professional).
- Provides *up to 6 weeks* of benefit payments to eligible workers who have a full or partial loss of wages.

# FCCRA - Families First Coronavirus Response Act

Families First Coronavirus Response Act: Questions and Answers.

FFCRA is an amendment to the Family Medical Leave Act (FMLA) and it was established through the Coronavirus Aid, Relief, and Economic Security (CARES) Act,

#### FFCRA became active on April 1, 2020 and will end December 31, 2020.

- Applies to all employers regardless of size
- Employees are eligible for protected leave after 30 calendar days of employment
- Runs concurrently with FMLA, providing up to 12 weeks leave
- 10 of the 12 weeks of leave are paid leave
- Reasons for taking leave must be related to COVID-19

#### FFCRA also provides:

- Free COVID-19 testing
- A boost to Unemployment Insurance (UI) between March 29, 2020 and July 25, 2020 by an extra \$600.00
- A boost to food safety programs
- Federal Paid Sick Leave (PSL)
  - Up to 80 hours of PSL for employees. Hours depends on full time or part time status

# **EFMLEA** - Emergency Family & Medical Leave Expansion Act

Families First Coronavirus Response Act: Questions and Answers.

EFMLEA is a new law that was established under the Families First Coronavirus Response Act (FFCRA).

EFMLEA is job protected paid leave for parents who must take care of their children because they can't go to school or daycare due to coronavirus.

- It became available on April 1, 2020 and expires December 31, 2020
- Only applies to employers with less than 500 employees.
- To be eligible an employee must have been employed for at least 30 calendar days
- The first two weeks of leave are not paid
- Employees can use PTO, Paid Sick Leave (PSL) or take unpaid leave for this time
- The remaining 10 weeks are paid at a rate of  $\frac{2}{3}$  of the employee's salary

# Thank You

### This Presentation was Brought to you by The HR Person



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