



COVID-19 & Leave Laws

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Paid Sick Time



What is the new federal sick time law?

FAQ from the Department of Labor here:
<https://www.dol.gov/agencies/whd/pandemic/ffcra-questions>

New federal law (effective 4/2/20-12/31/20):

- Employer with fewer than 500 employees must provide up to 80 hours of paid sick leave for:
 - Personal illness, quarantine - paid at full wages up to \$511/day
 - Care for a sick family member, or care for a child due to school/daycare closure - paid at 2/3rds wages up to \$200/day
- Must be provided **in addition** to any other employer-provided leave; employer cannot require use of other PTO before emergency leave
- Cost to employer is reimbursable through refundable payroll tax credit
- Employers with <50 can apply for hardship exemption
- Health/emergency personnel can be exempted

Paid Sick Time



How is it
different than
the Oregon sick
time law we
already had?

Existing Oregon law:

- All employees can earn sick time at 1 hour for every 30 hours they work, up to at least 40 hours/year
 - Must be paid if employer has 10 or more employees in Oregon, or 6 or more in Portland (at usual wages)
- Can be used for: own illness or that of a family member, preventive care, other OFLA purposes, work or school closure due to public health emergency

Paid Family Leave



What is
the new
federal
family
leave law?

New federal law - “child care leave”:

- Employer with fewer than 500 employees must provide up to 12 weeks of paid family leave ONLY to:
 - Employees who cannot work or telework due to a child’s school or daycare closure due to the pandemic.
 - First 10 days may be unpaid; these days can be combined with paid sick days or other leave
 - After 10 days, employer must pay worker 2/3 of wages, up to \$200/day or \$10,000 total
- Cost to employer is reimbursable through refundable payroll tax credit
- Employers with <50 can apply for hardship exemption
- Job protection in companies with 25+ employees

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Paid Family Leave



Didn't Oregon just
pass a law creating
a new paid family &
medical leave
insurance program?

Oregon's Paid Family & Medical Leave
Insurance Program will not begin until
January 2023.

Unpaid Family & Medical Leave



Are there other
leave laws that
might cover
employees who
need leave
during COVID?

Oregon Family Leave Act (OFLA):

- Up to 12 weeks unpaid job-protected leave for employees working with an employer with >25 employees
 - Employees must have worked 6 mos with employer
 - Employee must have worked 180 days with employer
- Can be used for own serious illness, serious illness of a family member, new child, “sick child leave”, **to care for child in public health emergency**
- Employer must maintain health insurance during leave

Unpaid Family & Medical Leave



Are there other
leave laws that
might cover
employees who
need leave
during COVID?

Federal Family & Medical Leave Act (FMLA):

- Up to 12 weeks unpaid job-protected leave for employees working for an employer with >50 employees (within 75 mile radius)
 - Employees must have worked 12 mos with employer
 - Employee must have worked 1250 hours in past year with employer
- Can be used for own serious illness, serious illness of family member, new child, military exigency
- Employer must maintain health insurance during leave

Getting reimbursed



How does an employer get reimbursed for the cost of providing new federally required leave?

- Retain appropriate documentation of leave taken in your records.
- Eligible employers who pay qualifying sick or child-care leave will be able to retain an amount of the payroll taxes equal to the amount of qualifying sick and child-care leave that they paid, rather than deposit them with the IRS.
- If there are not sufficient payroll taxes to cover the cost, employers will be able file a request for an accelerated payment from the IRS.
- The IRS expects to process these requests in two weeks or less. The details of this new, expedited procedure will be announced next week.

FAQ from IRS here:

<https://www.irs.gov/newsroom/covid-19-related-tax-credits-for-required-paid-leave-provided-by-small-and-midsize-businesses-faqs>