**FFCRA Emergency Paid Sick Leave Policy (effective April 1, 2021)**

**NOTE FOR EMPLOYERS:** Beginning January 1, 2021, Emergency Paid Sick Leave is no longer required by federal law. However, if you choose to offer it, you can still get a tax credit from the IRS for the amount paid to employees, subject to applicable caps. The optional leave and tax credit has been extended through September 30, 2021. **As of April 1, there will be several new reasons for which an employee is able to take leave. This policy covers those reasons and should not be used until April 1, 2021.**

To get the tax credit, you must follow all the rules that applied to the leave in 2020. Ensure that if you continue to offer Emergency Paid Sick Leave, you are doing so on a nondiscriminatory basis, just as with any other benefit.

The Company provides employees with emergency paid sick leave under certain conditions.

**Eligibility**All employees are eligible for emergency paid sick leave.

**Reason for Leave**You may take emergency paid sick leave if you are unable to work (or work from home) because:

1. You are subject to a federal, state, or local quarantine or isolation order related to COVID-19.
2. You have been told to self-quarantine because you have COVID-19, may have COVID-19, or are particularly vulnerable to COVID-19.
3. You are experiencing symptoms of COVID-19 and are seeking a medical diagnosis**;**you are seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19 because you have been exposed or because the Company has requested the test or diagnosis; or you are obtaining a COVID-19 vaccination or recovering from any injury, disability, illness, or condition related to the vaccination.
4. You are caring for an individual who has been ordered or advised to quarantine by a government agency or health care provider.
5. You are caring for a child whose school or place of care is closed, or whose childcare provider is unavailable, due to COVID-19 precautions.

**Duration**

* Full time employees are eligible for 80 hours of leave.
* Part-time employees are eligible for the number of hours they work, on average, over a two-week period.

**Compensation**

* Leave will be paid at your regular rate of pay, subject to a limit of $511 per day when leave is taken for reasons 1, 2, or 3.
* Leave will be paid at 2/3 of your regular rate of pay, subject to a limit of $200 per day when leave is taken for reasons 4 or 5.

**Leave Rules**

* You may elect to use emergency paid sick leave before using any other accrued paid leave.
* This bank of emergency paid sick leave is available for use between April 1, 2021, and September 30, 2021.
* Leave provided by the Company prior to April 1, 2021, will not count against the EPSL leave available to you between April 1, 2021 and September 30, 2021.
* Employees will receive only one bank of hours, though it can be used on more than one occasion.

**Requesting Leave**If you need to take emergency paid sick leave, provide notice as soon as possible. Normal call-in procedures apply to all absences from work.

**Retaliation**The Company will not retaliate against employees who request or take leave in accordance with this policy.

**Potential Exemption**The Company, as a small business with fewer than 50 employees, may need to deny otherwise qualifying leave for reason #5 under this policy if granting such leave would jeopardize the viability of the Company’s business as an ongoing concern. The Company may deny leave when:

* Such leave would cause the Company’s expenses and financial obligations to exceed available business revenue and cause the Company to cease operating at a minimal capacity;
* The absence of the employee or employees requesting such leave would pose a substantial risk to the financial health or operational capacity of the Company because of their specialized skills, knowledge of the business, or responsibilities; or
* The Company cannot find enough other workers who are able, willing, and qualified and who will be available at the time and place needed, to perform the labor or services the employee or employees requesting leave provide, and these labor and services are needed for the small employer to operate at a minimum capacity.

**Expiration**This policy expires on September 30, 2021.

**Documentation**Employees should fill out the EPSL form provided by HR or along with this policy.