**NOTE FOR EMPLOYERS:** Beginning January 1, 2021, Emergency Family and Medical Leave is no longer required by federal law. However, if you choose to offer it between January 1 and March 31, 2021, you can still get a tax credit from the IRS for the amount paid to employees, subject to applicable caps. To get the tax credit, you must follow all the rules that applied to the leave in 2020. The tax credit will not be available for any leave taken after March 31, 2021. Ensure that if you continue to offer Emergency Family and Medical Leave, you are doing so on a non-discriminatory basis, just as with any other benefit.

In accordance with the federal Families First Coronavirus Response Act (FFCRA), the Company previously provided eligible employees with up to 12 weeks of emergency family and medical leave for a qualifying need related to a public health emergency through December 31, 2020. While no longer obligated to provide this leave, the Company has voluntary chosen to extend this benefit through March 31, 2021.

**Eligibility**  
Emergency family and medical leave is available to all employees that have been employed by the Company for at least 30 calendar days.

**Reason for Leave**Leave under this policy is limited to circumstances where you are unable to work (including at home) due to your need to care for your child (either under the age of 18 or over the age of 18 but incapable of self-care because of a mental or physical disability) because the child’s school or place of childcare has been closed or is unavailable due to a public health emergency.

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

**Compensation**The first 10 days (two weeks) of leave are unpaid, but you may substitute accrued paid leave, including emergency paid sick leave.

The remaining portion of your leave (up to 10 weeks) is paid at 2/3 of your regular rate for the number of hours you would otherwise be scheduled to work (with a maximum payment of $200 per day and $10,000 total).

**Restoration**  
Upon returning to work at the end of leave, the Company will make its best effort to return you to your original or an equivalent position. However, if your position has been eliminated due to the impacts of the pandemic and no equivalent position exists, restoration is not guaranteed. You will not lose any unused benefits that accrued before leave was taken.

**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 under this policy if granting such leave would jeopardize the viability of the Company’s business as an ongoing concern. The Company is exempt from the requirement of providing expanded family and medical 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 March 31, 2021.

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