



New Hampshire Municipal Association

## **COVID-19: Paid Sick Leave and FMLA – UPDATE**

March 20, 2020

On March 18<sup>th</sup> President Trump signed into law the Families First Coronavirus Response Act (FFCRA). This new law goes into effect on April 2, 2020. Contained within this bill is a provision called The Emergency Paid Sick Leave Act (EPSLA), that mandates that all employers of 500 or fewer employees, including government employers, provide paid sick leave for COVID-19 related issues.

FFCRA also amended the Family and Medical Leave Act (FMLA) to provide temporary additional reasons for leave related to the Coronavirus/COVID-19 crisis and to provide pay for such FMLA leave beyond two weeks at a reduced rate.

The Emergency Paid Sick Leave Act (EPSLA), implements a new federal paid sick leave law, whereby all employers, including government employers would need to provide up to 80 hours (or the equivalent of two weeks for part-time employees) of paid sick leave to employees for Coronavirus/COVID-19 issues.

The cost of providing paid sick leave under EPSLA, and the cost of having to pay the additional FMLA leave, will have to be paid by local government. Currently, there is no provision for reimbursement like that provided to private employers who receive tax credits to offset the costs of providing such leave.