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## MARKET MATTERS:

### Law offers relief for parents juggling virtual job, classroom

By Jessica A. Slippen  
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*Photo: Contributed Photo; Jessica A. Slippen*

As employers and employees navigate the new COVID-19 virtual workplace, perhaps the hardest hit are those working parents now forced to manage the demands of a workday as well as the demands of children at home adjusting to a virtual classroom. As a working mother on the front lines of this balancing act, I can attest to the challenges. For many of us, multi-tasking has taken on a new meaning as we juggle conference calls with math lessons and snack times.

With no end in sight, the federal government is providing paid leave to those parents who cannot work due to school and child care closures. The government also is providing tax credits to help ease the financial strain faced by employers required to provide these benefits.

The Emergency Paid Sick Leave Act and the Emergency Family and Medical Leave Expansion Act took effect April 1 and will continue through Dec. 31. These are two provisions of a new

federal law called the Families First Coronavirus Response Act (FFCRA). To offset the cost to employers, the FFCRA provides a 100 percent tax credit to employers for these leave payments. Under the new laws, working parents are entitled to paid sick leave if they are unable to work or telework because a child's school or care facility is closed or unavailable due to the coronavirus pandemic.

This leave is available for immediate use, with no waiting period. Full-time employees are entitled to up to 80 hours of paid sick time. Part-time employees are entitled to two weeks paid sick time based on the average number of hours worked in a two-week period. Employees will be paid two-thirds of their regular pay, up to \$200 per day, up to \$2,000. Employers may not require an employee to use other paid leave before being eligible for this benefit.

This paid sick leave is available to anyone at a company with fewer than 500 U.S. employees — or a government employer of any size. Employers can assert exemptions for health care providers or emergency responders they employ. Businesses with fewer than 50 employees may apply for exemption from the school/child care closure paid leave obligation if compliance would jeopardize company viability.

The Emergency Family and Medical Leave Expansion Act has other benefits. Working parents are entitled to up to 12 weeks leave if unable to work or telework due to a need to care for a child because of closure related to COVID-19. After the first 10 days, paid under the Emergency Paid Sick Leave Act, the remainder of the 12 weeks must be paid at two-thirds the regular rate (or two-thirds minimum wage if it is higher) up to a maximum of \$200 per day. This benefit is available to anyone with at least 30 days of employment with a covered employer. If the employer already was FMLA-covered, this emergency partially paid leave becomes part of the 12-week entitlement. Here, too, employers can assert exemptions for health care providers or emergency responders they employ and businesses with fewer than 50 employees may apply for exemption if survival is threatened by compliance.

Companies providing these benefits also are entitled to a payroll tax credit and, if necessary, IRS refund equal to what they pay out. The credit also includes the employer's share of Medicare tax and the cost of maintaining health insurance coverage for the employee during the leave.

Employers are not subject to the employer portion of Social Security tax imposed on those wages.

For now, most employers appear sympathetic to the challenges faced by working parents as they manage job and family responsibilities from home. With some states hinting that children may not return to school until fall, this challenge is far from over.

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