



## COVID-19 Family First Act

Family First Coronavirus Response Act (FFCRA) was signed into law on March 18, 2020 and goes into effect 15 days or sooner. At the latest the date is April 2, 2020.

There are three main areas of benefits for employees:

- Emergency expansion to the Family and Medical Leave Act
- Emergency Paid Sick Leave Act
- Expansion of Unemployment benefits

For employers there are tax credits for paid sick and Paid Family and Medical Leave equal to 100% of the qualified sick leave wages paid by the employer. In most cases the credits may not exceed the social security taxes paid by the employer (i.e. the 6.2% FICA matching)

There are detailed rules for each Paid Sick Leave and the Family Medical Leave Act for amounts paid depending on the circumstances. Also, the ability and availability of employees to telework needs to be considered.

Click here for detailed information from both [ADP](#) and [Insperity](#) on the new Family First Act. Also, click for the State of California listing of [essential services](#) exempt from Governor Newsom's executive order.

In addition, employers experiencing hardship as result of COVID-19 may request up to a 60-day extension of time from the EDD to file their state payroll reports and/or deposit state payroll taxes without penalty or interest. A written request for extension must be received within 60 days from the original delinquent date of the payment or return.

Employers may call the EDD Taxpayer Assistance Center at 888-745-3886.

Sincerely,  
*The Fineman West & Company Team*

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