

COVID-19

CORONAVIRUS DISEASE

VISION: To improve the health of all Texans.

MISSION: TMA supports Texas physicians by providing distinctive solutions to the challenges they encounter in the care of patients.



COVID-19: Human Resource Frequently Asked Questions (FAQs)

TMA Practice Management Services

MARCH 2020

Which employers are covered under the new Families First Coronavirus Response Act (FFCRA)? (3/26/20)

- A.** Beginning April 1, 2020, through December 31, 2020, private employers with fewer than 500 employees (and certain public employers) are required to provide eligible employees paid sick leave and expanded family and medical leave for specified reasons related to COVID-19. The U.S. secretary of labor has broad authority to exclude from these requirements health care providers and emergency responders, as well as small businesses (fewer than 50 employees) that may be jeopardized by implementing the benefits. Additionally, certain requirements related to restoring employees to their previous position do not apply to employers with fewer than 25 employees if an employee's job has been eliminated because economic conditions or other changes in operating conditions related to COVID-19. Details are on the Department of Labor's (DOL's) [Employer Paid Leave Requirements](#) website.

Which employees are eligible under the FFCRA for expanded family and medical leave and paid sick leave? (3/26/20)

- A.** All employees, regardless of time of employed, are eligible for two weeks of paid sick leave for specified reasons related to COVID-19. All employees who have been employed for at least 30 days are eligible for up to an additional 10 weeks of paid family leave to care for a child under certain circumstances related to COVID-19. Employers may not change already existing paid leave policies to avoid having to pay these benefits. The employee is entitled to both. Also, the employee may not be required to use accrued paid time off before using the leave under this law. For details, visit the DOL [COVID-19 and the American Workplace](#) website.

Am I required to provide paid sick leave to employees who can't work because of COVID-19? (DOL 3/26/20)

- A.** Yes. Covered employers must provide to employees:
- *Two weeks (up to 80 hours) of paid sick leave at the employee's regular rate of pay* where the employee is unable to work (or telework) because the employee is quarantined (pursuant to a

federal, state, or local quarantine or isolation order related to COVID-19, or under the advice of a physician or health care provider to self-quarantine due to concerns related to COVID-19), or is experiencing symptoms of COVID-19 and seeking a medical diagnosis; or

- *Two weeks (up to 80 hours) of paid sick leave at two-thirds the employee's regular rate of pay* because the employee is unable to work (or telework) due to a bona fide need to care for an individual subject to quarantine (pursuant to a federal, state, or local quarantine or isolation order related to COVID-19 or under the advice of a physician or health care provider to self-quarantine due to concerns related to COVID-19) or to care for a child (under 18 years of age) whose school is closed or child care provider is unavailable for reasons related to COVID-19, and/or the employee is experiencing a substantially similar condition specified by U.S. Health and Human Services, in consultation with the Treasury and Labor departments.

For details, including how to calculate the regular rate of pay and any applicable caps, visit the [DOL Employer Paid Leave Requirements](#) website.

Am I required to provide paid family and medical leave to employees who can't work because of COVID-19? ([DOL 3/26/20](#))

- A.** A covered employer must provide to employees that it has employed for at least 30 days *up to an additional 10 weeks (12 weeks total) of paid expanded family and medical leave at two-thirds the employee's regular rate of pay* where an employee is unable to work due to a bona fide need for leave to care for a child whose school or child care provider is closed or unavailable for reasons related to COVID-19. For details, including how to calculate the regular rate of pay and any applicable caps, visit the [DOL Employer Paid Leave Requirements](#) website.

Are tax credits available to help offset the cost of providing paid leave under the FFCRA? ([3/26/20](#))

- A.** Yes. Each quarter, the employer is entitled to a fully refundable tax credit equal to 100% of the qualified paid leave wages paid by the employer. Qualifying wages are those paid to an employee who takes leave under the act for a qualifying reason, up to the appropriate per-diem and aggregate payment caps. The tax credit is applied against certain employer payroll taxes (like Social Security and Medicare taxes), but employers are reimbursed if their costs for qualified paid leave exceed the taxes they would owe. For more information, see the [Department of Treasury's website](#). Consult your certified public accountant for additional questions.

How do I handle hourly (nonexempt) staff working from home during this time?

- A.** **Employers generally have to pay nonexempt employees for hours actually worked, even if the work is performed at home.** Nonexempt employees should accurately record the time they begin and end their work, as well as when they take breaks.

Do I need to have a work-from-home agreement in place? ([3/26/20](#))

- A.** No, but it is recommended to have a work-from-home agreement.

Do I need to reimburse work from home expenses (e.g., use of cell phone, internet) while staff are working remotely? (3/26/20)

- A.** If an employer requires an employee to work from home and the employee is not set up to do so, the employer may want to consider reimbursing the employee for additional expenses incurred. Please note that the Department of Labor has advised that employers may not require employees who are covered by the Fair Labor Standards Act to pay or reimburse the employer for such items that are business expenses of the employer if doing so reduces the employee's earnings below the required minimum wage or overtime compensation. For more information, visit DOL's [COVID-19 and the Fair Labor Standards Act Questions and Answers](#) website.

Additional Resources

U.S. Department of Commerce

[Guide to Enterprise Telework, Remote Access and Bring Your Own Device \(BYOD\) Security](#)

Texas Department of Insurance – Workers' Compensation

[TDI Division of Workers' Compensation Operations](#)

Equal Employment Opportunity Commission (EEOC)

[What You Should Know About the ADA, the Rehabilitation Act, and COVID-19](#)

U.S. Department of Health and Human Services (HHS)

[HIPAA Privacy and COVID-19](#)

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