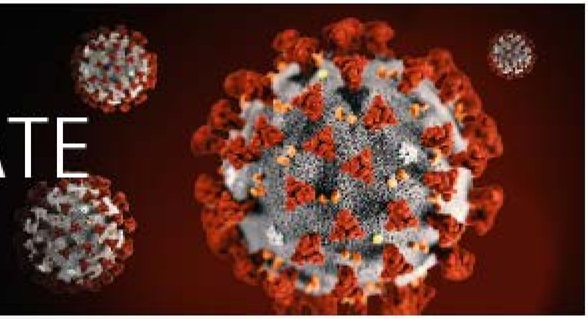
LTL COVID-19 UPDATE



SUMMARY OF NEWLY ENACTED COVID-19 LEGISLATION

LEAVES, LOANS & RELIEF

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LEAVES, LOANS & RELIEF

Executive Summary

As government institutions at the local, State and Federal levels enact legislation and implement policies to slow the spread of the novel coronavirus (or COVID-19), the economic impact of these policies and the virus itself have begun to take a toll on the American economy. More and more businesses are struggling to cope with the down-turn in economic activity as State governments shut down entire business sectors and increasing numbers of individuals engage in social-distancing and self-isolation to decrease the spread of COVID-19.

In response, the Federal government has begun enacting sweeping legislation designed to mitigate the economic fallout of the COVID-19 outbreak. To date, the Federal government has enacted three major pieces of legislation concerning the coronavirus. Combined, these laws significantly expand protections for workers, while offering billions of dollars in potential relief to struggling businesses.

In light of the rapid development and passage of these laws, many employers may be unaware of their new obligations. This Memorandum reviews the Federal government's actions thus far to provide guidance to employers in order to avoid liability and bring awareness to potential avenues of relief during this unfolding crisis.

Key Takeaways:

- Employees at firms ***with fewer than 500 employees*** can now receive:
    - ***up to 12 weeks*** of protected leave for eligible employees to care for their child whose school or care provider has been closed due to the coronavirus;
    - ***80 hours of paid sick time*** for eligible full-time employees who are unable to work due to the coronavirus. Part-time employees are also eligible for paid sick leave in an amount dependent upon their average working hours.
- Small businesses impacted by COVID-19 can now receive special loans which could be forgiven if employers maintain their payroll levels and use the funds for certain purposes.
- Larger businesses impacted by COVID-19 can also receive loans which include restrictions on compensation for high-income earners and prohibit stock buybacks and dividend payments for a period of time.
- Business tax provisions have been changed to incentivize employers to not lay off employees, including the creation of an employee retention credit, an extension of the time by which businesses must make estimated tax payments and payroll tax payments, expanded access to net operating losses, and an increase in the amount of interest payment a business can deduct.
- Individual taxpayers can receive up to $1,200 in direct cash payments if they earn less than $75,000 (or $150,000 for joint filers) based off their 2018 or 2019 tax returns. Above that threshold, the amount begins to phase out and disappears completely for individuals earning more than $99,000 ($198,000 for joint filers).
- Unemployment coverage is expanded to include self-employed individuals and independent contractors, and benefits include an additional $600 per week from the federal government on top of whatever base amount provided by state unemployment programs.

I. INTRODUCTION

On March 11, 2020, the World Health Organization declared the spread of COVID-19 a global pandemic.[1] Shortly thereafter, on March 13, 2020, President Donald Trump declared a national emergency in response to the spread of COVID-19 throughout the United States.[2] As of April 1, 2020, the Centers for Disease Control estimates a total of 163,539 confirmed cases within the United States.[3] However, experts anticipate those numbers will increase dramatically in the coming weeks as the capacity to test for COVID-19 increases.[4]

In order to combat the spread of the virus and reduce the numbers of fatalities, public health officials are encouraging individuals to engage in social-distancing and self-isolation. Many states have begun implementing shelter-in-place orders, requiring non-essential businesses to close and requiring employees who can work from home to do so.

The goal of such practices is to "flatten the curve" and reduce the strain on the nation's healthcare system in order to prevent hospitals from being overrun with patients. However, a byproduct of such behavior is the reduction in economic activity as individuals forgo unnecessary contact with others. Compounded with the effects the virus itself has upon the economy as workers stay home to care for themselves or family-members, many economists predict an economic down-turn that could lead to a recession.[5]

In response, the Federal government has begun enacting legislation to reduce the economic fallout caused by COVID-19. To date, the Federal government has enacted three significant pieces of legislation designed to combat the spread of COVID-19, and assist individuals and businesses struggling in the wake of the virus' impact on the economy.

II. CORONAVIRUS PREPAREDNESS AND RESPONSE SUPPLEMENTAL APPROPRIATIONS ACT

On March 6, 2020, President Trump signed into law the "Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020." [6] Dubbed "Phase 1" of the Federal government's response, the bill provides federal public health agencies an additional $6.2 billion in order to develop vaccines and treatments of COVID-19.[7] The bill further allocates $200 million to the "Disaster Loans Program Account" administered by the Small Business Administration (SBA).[8]

A. SBA Disaster Loan Program

Through its Economic Injury Disaster Loans (EIDL) program, the SBA provides low-interest loans to small businesses experiencing a temporary loss in revenue due to natural disasters. The SBA's EIDL program can offer up to $2 million to small businesses in order to pay for ordinary and necessary operating costs, including debt payments, payroll expenses, and accounts payable. The interest rates for small businesses is 3.75% and 2.75% for non-profits.[9] Small business owners affected by the coronavirus in all U.S. states and territories are currently eligible to apply.[10]

As discussed below, the Coronavirus Aid, Relief, and Economic Security (CARES) Act enacted on March 27, 2020, expands access to EIDLs and waives a number of the requirements previously in place.

III. Families First Coronavirus Response Act

On March 18, 2020, President Trump signed a second coronavirus emergency aid package into law, the Families First Coronavirus Response Act (FFCRA).[11] The "Phase Two" package includes, among other things, legislation for free medical testing for COVID-19, increased funding and access to food assistance programs, and additional funding for state unemployment insurance programs.

However, most notable for businesses and their employees are provisions expanding coverage under the Family and Medical Leave Act and the creation of a federal emergency paid sick leave program under the Emergency Paid Sick Leave Act. Both laws apply to private employers with ***fewer than 500 employees***, and both will go into effect April 2, 2020, and automatically expire on December 31, 2020.

A. Emergency Family and Medical Leave Expansion Act

The FFCRA temporarily amends and expands the Family and Medical Leave Act of 1993 (FMLA) by enacting the Emergency Family and Medical Leave Act.[12] Under the Emergency FMLA, eligible employees may now take up to 12 weeks of protected leave if they are unable to work (or telework) because they must care for their child whose school or care provider is closed or unavailable due to a coronavirus emergency as declared by a Federal, State, or local authority.[13]

Coverage and Eligibility: The Emergency FMLA applies to employees of small businesses ***with fewer than 500 employees*** who have been ***employed with their employer for at least 30 days***.[14] However, the Secretary of Labor has authority to exempt small businesses with fewer than 50 employees if they can demonstrate the required leave would threaten the viability of the company.[15]

Qualifying Event: Leave under the Emergency FMLA is available to qualifying employees who are unable to work (or telework) because they must care for their son or daughter[16] under the age of 18 whose school or care provider is closed or unavailable due to a coronavirus emergency as declared by a Federal, State, or local authority.[17] Thus an employee who is not caring for their son or daughter, or who is able to do so while working remotely, is not eligible for leave under the Emergency FMLA.

Compensation During Leave: The ***first 10 days*** of Emergency FMLA leave may be ***unpaid***, however, an employee may elect to apply any accrued paid leave (i.e. vacation or sick leave).[18] Following the initial 10 days, an employer must pay an employee ***no less than two-thirds of their regular rate***, up to ***$200 per day, and $10,000 in the aggregate.***[19]

An employee's weekly pay amounts are calculated based on the number of hours the employee would otherwise normally be scheduled to work.[20] For part-time employees whose schedules vary, they are entitled to paid leave equal to the ***average number of hours that employee was***

scheduled per day over the preceding six-month period. If the employee did not work during that period, the paid leave rate should equal the "***reasonable expectation" of the employee*** at the time of hiring with respect to the average number of hours per day that the employee would normally be scheduled to work.[21]

Job Protection: The Emergency FMLA maintains the same protections as under traditional FMLA, meaning upon return an employee is entitled to be restored to the position they held when leave commenced or to be placed in an equivalent position. However, employers ***with less than 25 employees*** are exempt from the restoration requirement if:

1. The employee took leave under the Emergency FMLA;
2. The position held by the employee when they left no longer exists due to changes in employer's economic or operating conditions that affect employer and are caused by the coronavirus emergency;
3. The employer makes "reasonable efforts" to restore the employee to an equivalent position; and
4. After failing to find an equivalent position, the employer makes reasonable efforts to contact the employee if an equivalent position becomes available, over the course of a one-year window beginning on the earlier of (1) the date on which the employee no longer needs to take leave to care for the child or (b) 12 weeks after the employee's paid leave commences.[22]

B. Emergency Paid Sick Leave Act

The FFCRA also establishes the Emergency Paid Sick Leave Act (EPSLA) which guarantees sick leave to qualified employees who are unable to work due to COVID-19.[23]

Coverage and Eligibility: The EPSLA applies to employers ***with fewer than 500 employees***, [24] and ***all employees regardless of their length of employment*** with the employer.[25] Thus, unlike the Emergency FMLA, the paid leave provided by EPSLA is immediately available to a qualifying employee. Furthermore, because the EPSLA adopts the Fair Labor Standards Act's (FLSA) definition of "employee," coverage applies to part-time and temporary employees as well.[26]

Qualifying Events: The EPSLA requires an employer to provide paid sick leave for any of the following reasons:

1. The employee is subject to a government quarantine or isolation order related to COVID-19;
2. The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;

3. The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis;

4. The employee is caring for an individual who is subject to a quarantine order or has been advised by their doctor to self-quarantine;

5. The employee is caring for their son or daughter whose school or childcare center has been closed due to COVID-19; and

6. The employee is experiencing any other substantially similar condition as specified by the Secretary of Health and Human Services.[27]

Duration of Leave: Full-time employees are entitled ***to 80 hours of sick leave***.[28] In contrast, part-time employees are entitled to sick leave equal to ***average number of hours they work over a two-week period***.[29] For part-time employees whose schedules vary, they are entitled to be paid leave equal to the ***average number of hours that employee was scheduled per day over the preceding six-month period***. If the employee did not work during that period, the paid leave rate should equal the "***reasonable expectation" of the employee*** at the time of hiring with respect to the average number of hours per day that the employee would normally be scheduled to work.[30]

Compensation During Leave: The amount of compensation an employee is entitled to under EPSLA varies depending on the reason for their leave.

Employees who take paid sick leave for reasons 1, 2, or 3 as described above are entitled to either their ***regular rate of pay***, the Federal minimum wage, or the applicable State or local minimum wage, whichever is greatest.[31] However, the EPSLA caps the amount of pay an employee can receive for leave under these scenarios at ***$511 per day, or $5,110 in the aggregate***.[32]

In contrast, employees who take paid sick leave for reasons 4, 5, or 6 as described above are entitled to ***two-thirds their regular rate of pay***.[33] However, again, the EPSLA institutes a cap for employees who take leave under these situations at ***$200 per day, or $2,000 in the aggregate.***[34]

Posting Requirement: Employers must conspicuously post a notice regarding the EPSLA in physical work locations once the Act goes into effect.[35] The U.S. Department of Labor has provided a model notice that can be utilized by employers.[36]

Prohibited Acts and Penalties: An employer may not require an employee first search for and find a replacement to cover their hours before paid sick time will be granted.[37] Nor can an employer require that an employee use other paid leave before the employee uses paid sick time provided by the EPSLA.[38]

An employer who violates the EPSLA, or who discharges, disciplines or otherwise discriminates against an employee exercising their rights under the Act, will be in violation of the Fair Labor Standards Act, and be subject to the penalties described therein.[39]

C. Tax Credit Offsets

To offset the costs of mandated pay under the Emergency FMLA and EPSLA, employers will be able claim quarterly payroll tax credits equal to 100% of the wages paid under each provision.[40] Thus, under the EPSLA, the amount of tax credit an employer can claim may not exceed $200 or $511 per employee, per day (depending on the reason for taking such leave), for up to 10 days. Similarly, under the Emergency FMLA, the amount of tax credit an employer can claim may not exceed $200 per employee, per day, with a total aggregate of $10,000 per employee.

IV. THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT

On March 27, 2020, President Trump signed the Coronavirus Aid, Relief, and Economic Security (CARES) Act.[41] As with the two prior bills, the CARES Act includes a wide range of new policies and funding programs aimed at curbing the spread and economic fallout of COVID-19. Below is a review of those policies most likely to impact businesses and their employees.

A. Small Business Relief

The CARES Act includes funding for newly established loan programs, expanded access to the Economic Injury Disaster Loan program, changes to business tax provisions and the FFCRA designed to aid struggling businesses.

1. PAYCHECK PROTECTION PROGRAM LOANS

The bill allocates $349 billion in loan guaranties to be administered through the Small Business Administration (SBA) and the newly created "Paycheck Protection Program."[42] Eligible businesses can receive up to $10 million in emergency loans, which could be used for payroll expenses, rent and mortgage payments, utilities, and other debt obligations. Businesses that retain payroll and compensation levels through June would see much of the loan forgiven.

Coverage and Eligibility: Loans are available to ***small businesses with 500 or fewer employees*** in operation on February 15, 2020, including non-profits and self-employed people.[43] Hotels, restaurants and other franchise chains with no more than 500 workers per location would also qualify.[44]

Loan Amount: The amount a qualifying business could receive would be the lesser of $10 million or the average monthly payroll costs from the year prior multiplied by 2.5. Interest rates are capped at 4%, and no personal guarantee or collateral is required.[45]

Loan Forgiveness: Notably, businesses would be eligible for loan forgiveness equal to the amount of loan funds used to pay:

- Payroll expenses (excluding compensation to individuals earning above $100,000);
- Interest payments on mortgages incurred before February 15, 2020;
- Rent on any lease incurred before February 15, 2020; and
- Utilities in service before February 15, 2020.[46]

The amount forgiven would be reduced proportionally by any reduction in employees retained compared to the prior year, and to the reduction in pay to any employee beyond 25% of the prior year's compensation.[47] Businesses that rehire employees previously laid off will not be penalized for having reduced payroll.[48]

2. Changes to SBA's Economic Injury Disaster Loans

The CARES Act also enacts changes to the Economic Injury Disaster Loans (EIDLs) administered by the SBA and discussed above (Section II-A).

- Sole proprietors and independent contractors are now eligible[49] and businesses no longer need to have been in operation for at least a year in order to be eligible, but instead need only to have been operating as of January 31, 2020. [50]
- EIDLs less than $200,000 would no longer require a personal guarantee.[51]
- A business can receive an EIDL based solely on their credit score.[52]
- A business can receive an up to $10,000 emergency cash grant advance, based on a borrower's self-certification, which would be forgiven if used for paid sick leave due to COVID-19, payroll expenses, increased costs due to supply chain disruptions, rent or mortgage payments, and repaying debts that the business would otherwise not be able to afford due to revenue loss.[53]

Notably, businesses can receive both an EIDL and a Paycheck Protection Program loan so long as they do not pay for the same expenses.[54]

3. Employee Retention Credit

The CARES Act would also create a one-year only "Employee Retention Credit" which could be used against payroll tax liability equal to 50% of the first $10,000 in wages per employee.[55]

Coverage and Eligibility: Businesses of all sizes would be eligible for the tax credit in one of two ways:

- A business' operations were fully or partially suspended during 2020 as a result of orders from an appropriate government authority in response to the COVID-19 outbreak; or
- The business remained open, but during any quarter in 2020 its gross receipts are 50% less than its gross receipts for that same quarter in 2019. The business would then be entitled to the credit for each quarter until its gross receipts exceed 80% of what they were for the same quarter in the previous year.[56]

Eligible employers would receive a refundable payroll tax credit for 50% of the wages paid by the employer, up to $10,000 per employee, applicable to wages paid between March 13, 2020 and the end of the year. For employers with 100 employees or fewer in 2019, all wages paid qualify for the credit.[57] In contrast, for employers with more than 100 employees, wages qualifying for the credit are limited to those paid to employees who are not working due to the suspension of the business or a drop in gross receipts.[58]

Restrictions: Wages paid to employees on account of family medical or sick leave as provided by the Families First Coronavirus Relief Act (discussed in Sections III-A and III-B above) would not be considered when determining qualified wages.[59] ***Furthermore, businesses that receive loans under the Paycheck Protection Program discussed above would not be eligible for the credit.***[60]

4. Business Tax Provisions

The CARES Act also implements a number of changes to various business tax provisions in order to free-up cash for employers.

- Businesses and self-employed individuals can defer payment on their portion of payroll taxes owed in 2020.[61] Deferred amounts would become payable over the next two years, with half due December 31, 2021, and the remaining half due December 31, 2022.[62] ***However, businesses that have a Paycheck Protection loan forgiven would not qualify***.[63]

- Businesses and sole-proprietors with net operating losses in 2018, 2019, or 2020 are now able to carry those losses back five years, and the 80% limit on net operating losses is suspended for the 2018, 2019, and 2020 tax years.[64]

- The limitation on interest deductions is temporarily increased from 30% to 50% for the 2019 and 2020 tax years.[65]

5. Amendments to FFCRA

The CARES Act also amends provisions of the FFCRA in regard to paid sick and family leave.

- Employees who were laid off on or after March 1, 2020, but were subsequently rehired by their employers, would now be eligible for paid family and medical leave for the period they were unemployed, and employers would be entitled to receive paid sick leave credits for payments made to those employees.[66]

- Businesses are now able to receive advance payment of the paid leave credits they would be entitled to for paid sick leave and paid family leave required by the FFRCA by withholding employment tax deposits.[67]

B. Relief for Large Businesses

1. Assistance to Severely Distressed Sectors of the U.S. Economy

The CARES Act allocates roughly $500 billion to the Exchange Stabilization Fund for loans to be administered by the Secretary of the Treasury.[68] The bill specifically earmarks:

- $25 billion in lending to passenger air carriers;

- $4 billion in lending for cargo air carriers;

- $17 billion in lending for "businesses critical to maintaining national security;" and
- $454 billion in emergency lending to businesses, states, and cities.[69]

Eligibility: A business is eligible to receive loan funds if:

- Alternative financing is not reasonably available to the business;
- The intended obligation by the business is prudently incurred;
- The loan is sufficiently secured or made at an interest rate that reflects the risk and, if possible, not less than an interest rate of comparable loan before the coronavirus outbreak; and
- The duration of the loan is as short as possible and does not exceed 5 years.[70]

Restrictions: Firms receiving loans are barred from buying back stocks or paying dividends for the duration of the loan plus one year.[71] Business would also be required to maintain at least 90% of its workforce as of March 24, 2020 through September 30, 2020.[72]

Businesses would be prohibited from increasing the compensation of any officer or employee whose total compensation exceeded $425,000 in 2019, or from offering such employees severance pay double their 2019 compensation amount, until one year after the loan was no longer outstanding.[73]

C. Relief for Individuals

1. Individual Assistance through Recovery Rebates

The CARES Act will also provide direct cash payments to individual taxpayers in the form of "recovery rebates." The amount of money an individual taxpayer is entitled to varies based on their adjusted gross income but can reach as high as $1200 per person and $2,400 per married couple, with an additional $500 per child. The IRS will use a taxpayer's 2019 tax return, if filed, or alternatively, their 2018 return to determine eligibility.

Coverage and Eligibility: Individuals with an adjusted gross income less than $75,000, $150,000 for joint filers, of $112,500 for heads of household, will receive the full payment.[74] Amounts are increased by $500 for each child. Those earning above those amounts would see their payments reduced $5 for every $100 they earn, with payments completely phased out for individuals earning in excess of $99,000 and joint filers earning more than $198,000.[75]

2. Expanded Unemployment Insurance Provisions

The CARES Act expands unemployment insurance coverage by creating a temporary Pandemic Unemployment Assistance program to provide payments to individuals who normally would not be covered, or for whom regular unemployment compensation has been exhausted.

Eligibility: Any individual who is not otherwise eligible for regular unemployment compensation or has exhausted regular unemployment compensation and provides self-certification that they are otherwise able to and available for work but are unable to do so due to the coronavirus is eligible.[76] This includes those self-employed, seeking part-time work or without sufficient work history.[77]

Increased Unemployment Assistance: Eligible individuals, including those who qualify for regular unemployment, are entitled to receive an additional $600 payment per week, in addition to what state unemployment programs already provide.[78] The additional $600 weekly payment becomes available from the date the applicable state enters into an agreement with the Federal government and expires July 31, 2020.

Furthermore, the Federal government will provide an additional 13 weeks of unemployment benefits through December 31, 2020 for individuals who remain unemployed after they have exhausted their state unemployment benefits.

V. CONCLUSION

The legislation enacted by the Federal government in response to the Coronavirus creates new rights for employees that employers must be aware of as they navigate these uncertain economic times. In particular, employers need to understand the circumstances under which an employee is entitled to paid sick or family leave as a result of the coronavirus. At the same time, employers should look to take advantage of new policies that can provide significant benefits to those who understand them. If you find yourself with questions about the policies addressed in the memorandum, please do not hesitate to reach out to us.

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[1]World Health Organization, *WHO Director General's Opening Remarks at the Media Briefing on COVID-19 – 11 March 2020* (March 11, 2020), https://www.who.int/dg/speeches/detail/who-director-general-s-opening-remarks-at-the-media-briefing-on-covid-19---11-march-2020.

[2] White House Proclamation, *Proclamation on Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak* (March 13, 2020), https://www.whitehouse.gov/presidential-actions/proclamation-declaring-national-emergency-concerning-novel-coronavirus-disease-covid-19-outbreak/.

[3] Centers for Disease Control and Prevention, *Coronavirus Disease 2019 (COVID-19), Cases & Latest Updates,* https://www.cdc.gov/coronavirus/2019-ncov/cases-updates/cases-in-us.html (last visited April 1, 2020).

[4]*See* Bill Chappell, *Coronavirus: 100,000 More Cases Reported Worldwide in Less than 2 Weeks,* NPR, (March 20, 2020), https://www.npr.org/sections/coronavirus-live-updates/2020/03/20/818853368/coronavirus-infected-100-000-more-people-worldwide-in-less-than-2-weeks.

[5] *See* Scott Horsley, *U.S. Economic Slowdown in Coming Months Expected to be Worst on Record,* NPR, (March 20, 2020), https://www.npr.org/sections/coronavirus-live-updates/2020/03/20/818906241/the-economy-is-getting-hit-hard-and-the-forecasts-are-scary

[6] Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020, H.R. 6074, 116th Cong. (2020) (enacted March 6, 2020), *available at* https://www.congress.gov/bill/116th-congress/house-bill/6074/text.

[7] Specifically, the bill provides $3.4 billion for the Office of the Secretary – Public Health and Social Services Emergency Fund in order to develop and purchase vaccines and treatments; $1.9 billion for the Centers for Disease Control and Prevention, which includes $950 million earmarked for state and local response efforts; $836 million for the National Institute of Allergy and Infectious Diseases to develop vaccines and other treatments; and $61 million to the Food and Drug Administration to develop and review vaccines, therapeutics, and medical devices. *See* Stephanie Oum, et al., *The U.S. Response to Coronavirus: Summary of the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020*, The Kaiser Family Foundation (March 11, 2020),

https://www.kff.org/global-health-policy/issue-brief/the-u-s-response-to-coronavirus-summary-of-the-coronavirus-preparedness-and-response-supplemental-appropriations-act-2020/.
[8] H.R. 6074, Title II.
[9] U.S. Small Business Administration, *SBA Disaster Assistance in Response to Coronavirus,* https://www.sba.gov/disaster-assistance/coronavirus-covid-19 (last visited March 23, 2020).
[10] *Id.*
[11] Families First Coronavirus Response Act, H.R. 6201, 116th Cong. (2020) (enacted March 18, 2020), *available at* https://www.congress.gov/bill/116th-congress/house-bill/6201/text (hereinafter "H.R. 6201").
[12] H.R. 6201, Division C.
[13] *Id.* at section 3102(b).
[14] *Id.*
[15] *Id.*
[16] Under the FMLA, "son or daughter" is defined as "a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis who is either under 18 years of age or is 18 years of age or older and incapable of self-care because of a mental or physical disability." – Family and Medical Leave Act of 1993, 29 U.S.C.A. §2611(12) (West 2019).
[17] H.R. 6201 section 3102(b).
[18] *Id.*
[19] *Id.*
[20] *Id.*
[21] *Id.*
[22] *Id.*
[23] H.R. 6201, Division E.
[24] Section 5110(1) and (2).
[25] Section 5102(e).
[26] Section 5110(1)(A)(i).
[27] Section 5102(a).
[28] Section 5102(b)(2)(A).
[29] Section 5102(b)(2)(B).
[30] Section 5110(5)(C).
[31] Section 5510(5)(B)(i).
[32] Section 5110(5)(A)(ii)(I).
[33] Section 5110(5)(B)(ii).
[34] Section 5110(5)(A)(ii)(II).
[35] Section 5103(a).
[36] Department of Labor, *Employee Rights: Paid Sick Leave and Expanded Family and Medical Leave Under the Families First Coronavirus Response Act,* available at https://www.dol.gov/sites/dolgov/files/WHD/posters/FFCRA_Poster_WH1422_Non-Federal.pdf (last visited March 27, 2020).
[37] Section 5102(d).
[38] Section 5102(e)(2)(B).
[39] Section 5105(a)-(b).
[40] See Sections 7001(a) and 7003(b).
[41] Coronavirus Aid, Relief, and Economic Security Act, H.R. 748, 116th Cong. (2020) (enacted March 27, 2020), *available at* https://www.congress.gov/bill/116th-congress/house-bill/748/text.
[42] Section 1102.
[43] Section 1102(a).
[44] *Id.*
[45] *Id.*
[46] Section 1106(b).
[47] Section 1106(d).
[48] Section 1106(d)(5).
[49] Section 1110(a)(2)(B).
[50] Section 1110(c)(2).
[51] Section 1110(c)(1).
[52] Section 1110(d)(1).

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[53] Section 1110(e).
[54] Section 1102(b).
[55] Section 2301(a).
[56] Section 2301(c)(2).
[57] Section 2301(c)(3)(A).
[58] *Id.*
[59] *Id.*
[60] Section 2301(j).
[61] Section 2302.
[62] Section 2302(d)(3).
[63] Section 2302(a)(3).
[64] Section 2303.
[65] Section 2306.
[66] Section 3506.
[67] Section 3507.
[68] Section 4003.
[69] Section 4003(b)(1).
[70] 4003(c)(2).
[71] Section 4003(c)(2)(E)-(F).
[72] Section 4003(c)(2)(G).
[73] Section 4004.
[74] Section 2201.
[75] *Id.*
[76] Section 2102(a)(3).
[77] *Id.*
[78] Section 2104(b)(1).