

RONALD V. MCGUCKIN AND ASSOCIATES

Post Office Box 2126
Bristol, Pennsylvania 19007
Office (215) 785-3400 Fax (215) 785-3401
Childproviderlaw.com

ATTORNEY AT LAW
Ronald V. McGuckin, JD

HR & CHILD CARE SPECIALIST
Dawn K. Martini BS Ed.

CHILD CARE SPECIALIST
Janice A. Nielwocki, BS

FFCRA Documentation for Paid Leave

What records do I need to keep when my employee takes paid sick leave or expanded family and medical leave? GUIDANCE FROM THE EMPLOYER PERSPECTIVE...

Regardless of whether you (the employer) grant or deny a request for paid sick leave or expanded family and medical leave, you must document the following:

- **The name of your employee requesting leave;**
- **The date(s) for which leave is requested;**
- **The reason for leave; and**
- **A statement from the employee that he or she is unable to work because of the reason.**
 1. If your employee requests leave because he or she is subject to a quarantine or isolation order or to care for an individual subject to such an order, you should additionally document the name of the government entity that issued the order.
 2. If your employee requests leave to self-quarantine based on the advice of a health care provider or to care for an individual who is self-quarantining based on such advice, you should additionally document the name of the health care provider who gave advice.
 3. If your employee requests leave to care for his or her child whose school or place of care is closed, or child care provider is unavailable, you must also document:
 - ❖ The name of the child being cared for;
 - ❖ The name of the school, place of care, or child care provider that has closed or become unavailable; and
 - ❖ A statement from the employee that no other suitable person is available to care for the child.

Private sector employers that provide paid sick leave and expanded family and medical leave required by the FFCRA are eligible for reimbursement of the costs of that leave through refundable payroll tax credits. If you intend to claim a payroll tax credit under the FFCRA for your payment of the sick leave or expanded family and medical leave wages, you should retain appropriate documentation in your records. You should consult Internal Revenue Service (IRS) applicable forms, instructions, and information for the procedures that must be followed to claim a payroll tax credit, including any needed substantiation to be retained to support the credit.

You are not required to provide leave if the employee does not provide documentation to sufficiently substantiate the payroll tax credit.

For employers with fewer than 50 employees who believe they would be substantively harmed by providing this leave, there is still NOT clear guidance from the DOL related to how you become exempt from the FFCRA.

What documents do I need to give my employer to get paid sick leave or expanded family and medical leave? GUIDANCE FROM THE EMPLOYEE PERSPECTIVE...

When requesting paid sick leave or expanded family and medical leave, you (the employee) must provide your employer either orally or in writing the following information:

- **Your name;**
- **The date(s) for which you request leave;**
- **The reason for leave; and**
- **A statement that you are unable to work because of the above reason.**
 1. If you request leave because you are subject to a quarantine or isolation order or to care for an individual subject to such an order, you should additionally provide the name of the government entity that issued the order.
 2. If you request leave to self-quarantine based on the advice of a health care provider or to care for an individual who is self-quarantining based on such advice, you should additionally provide the name of the health care provider who gave advice.
 3. If you request leave to care for your child whose school or place of care is closed, or child care provider is unavailable, you must also provide:
 - ❖ The name of your child;
 - ❖ The name of the school, place of care, or child care provider that has closed or become unavailable; and
 - ❖ A statement that no other suitable person is available to care for your child.

In addition to the above information, you must also provide to your employer written documentation in support of your paid sick leave as specified in applicable IRS forms, instructions, and information.

Please also note that all existing certification requirements under the FMLA (for employers with 50 or more employees that are required to provide FMLA leave) remain in effect if you are taking leave for one of the existing qualifying reasons under the FMLA. For example, if you are taking leave beyond the two weeks of emergency paid sick leave because your medical condition for COVID-19-related reasons rises to the level of a serious health condition, you must continue to [provide medical certifications](#) under the FMLA if required by your employer.