

COVID-19-Related Paid Sick Leave or Family and Medical Leave (FFCRA) Documentation Checklist - For Employer Use Only

The new Families First Coronavirus Response Act (FFCRA) regulations require employees to provide notice to their employers of their need to take either paid sick leave or expanded family and medical leave.

1. Employee Notice

The notice must include the following information:

- Employee's name.
- Date(s) for which leave is requested.
- A statement that one of the following COVID-19-related reasons is why the employee is requesting leave and the additional information required for that reason.
 - For Paid Sick Leave
 1. Subject to a federal, state or local quarantine or isolation order related to COVID-19.
 - Employee must provide the name of the government entity that issued the order.
 2. Advised by a health care provider to self-quarantine due to concerns related to COVID-19.
 - Employee must provide the name of the health care provider who advised the employee.
 3. Experiencing symptoms of COVID-19 and seeking a medical diagnosis.
 4. Caring for an individual who is subject to a government quarantine or a self-quarantine advised by a health care provider.
 - Employee must provide the name of the government entity that issued the quarantine or isolation order affecting the individual, or the information of the health care provider who advised the individual to self-quarantine.
 5. Caring for a child because the child's school or place of care has been closed, or the child-care provider is unavailable due to COVID-19 precautions.
 - Employee must provide the name of the child being cared for, the name of the school and place of care or child care provider that has closed. They must also state that no other suitable person will be caring for the child during leave.
 6. Experiencing any other "substantially similar condition" specified by the Secretary of Health and Human Services.
 - Employee should provide the substantially similar condition.
 - For Family and Medical Leave

Caring for a child because the child's school or place of care has been closed, or the child-care provider is unavailable due to COVID-19 precautions.

 - Employee must provide the name of the child being cared for, the name of the school and place of care or child care provider that has closed. They must also state that no other suitable person will be caring for the child during leave, and, for a child older than fourteen for care provided during daylight hours, state that special circumstances exist requiring the employee to provide care.
- A statement that the employee is unable to work, including by means of telework, for that reason.

CalChamber's [COVID-19-Related Paid Sick Leave or Family and Medical Leave \(FFCRA\) — Employee Notice](#) includes all the above required information.

2. IRS Documentation

In order to substantiate eligibility for the sick leave or family leave credits, the IRS requires employers to create and maintain records with the following additional information:

- Records of work, telework and qualified sick leave and qualified family leave that show how the employer determined the amount of qualified sick and family leave wages paid to employees that are eligible for the credit.
- Documentation to show how the employer determined the [amount of qualified health plan expenses](#) that the employer allocated to wages.

The amount of qualified health plan expenses taken into account in determining the credits generally includes both the portion of the cost paid by the employer and the portion of the cost paid by the employee with pre-tax salary reduction contributions. However, the qualified health plan expenses should not include amounts that the employee paid for with after-tax contributions.
- Copies of any completed [Forms 7200, Advance of Employer Credits Due To COVID-19](#), that the employer submitted to the IRS.
- Copies of the completed [Forms 941, Employer's Quarterly Federal Tax Return](#), that the employer submitted to the IRS
- (or, for employers that use third party payers to meet their employment tax obligations, records of information provided to the third party payer regarding the employer's entitlement to the credit claimed on Form 941).

3. Document Retention

Keep all notice documentation, regardless of whether the employee was granted leave or not, for four years. Keep all employment tax records for at least four years after the date the tax becomes due or is paid, whichever comes later. These should be available for IRS review.