I. INTRODUCTION

On May 12, 2020, the Oakland City Council amended the Oakland Municipal Code (“OMC”), to require that employers provide emergency paid sick leave (“EPSL”) to employees and compensate laid off employees for certain accrued paid sick leave immediately upon separation.

Subject to certain exemptions, the ordinance requires all employers to immediately provide:

- At least eighty (80) hours of EPSL to each current employee (1) who worked at least forty (40) hours per week within the City of Oakland between February 3, 2020 and March 4, 2020; or at any point thereafter; or (2) who is classified as full-time; and

- To each current employee who worked fewer than forty (40) hours per week between February 3, 2020 and March 4, 2020 and continued to do so after March 4, 2020, EPSL equal to the average number of hours the employee worked within the City of Oakland over the fourteen (14) days with the highest number of hours worked from February 3, 2020 through March 4, 2020.

Employees may use the EPSL provided by the ordinance if they are unable to work or telework for the COVID-19-related reasons enumerated in the ordinance. Employers may credit any paid sick leave provided under the federal Families First Coronavirus Response Act (Division E, the Emergency Paid Sick Leave Act, section 5101 et seq.) (“federal law”) against their obligation to provide EPSL under this ordinance.
Additionally, the ordinance requires employers to compensate all employees laid off on or after May 12, 2020 immediately upon separation for paid sick leave they accrued pursuant to Oakland’s existing paid sick leave law at OMC section 5.92.030.

Prior to the passage of this ordinance, the federal Families First Coronavirus Response Act, which became effective April 1, 2020, required certain employers to provide employees with EPSL for specified COVID-19-related reasons, if they are unable to work or telework. However, there are differences between the federal law and the ordinance, including but not limited to the following:

- The federal law does not apply to businesses with 500 or more employees, while the ordinance does.
- The federal law does not allow employees to use EPSL because they are 65 years of age or older, or have a health condition that makes them more vulnerable to COVID-19, while the ordinance does.
- The federal law provides a less generous formula than the ordinance for calculating the number of hours of EPSL due to part-time employees.
- The federal law provides for less generous payments for certain allowable uses of EPSL.

This memorandum answers frequently asked question (FAQs) to help business owners, employees and others understand and follow the law in Oakland. Like other FAQs issued by this Office, this is a general guide and resource, and does not constitute legal advice. The questions and answers contained in this document are not a substitute for the law. Businesses are responsible for complying with all legal requirements.

II. GENERAL INFORMATION

1. How should employees and employers contact the City with questions, or to file a complaint?

   **Answer:** Employees and employers may contact the Department of Workplace and Employment Standards (“DWES”) by email at minwageinfo@oaklandca.gov, or by phone at 510-238-6258. For more information, please refer to the DWES website at https://www.oaklandca.gov/departments/workplace-employment-standards.

2. When did the Emergency Paid Sick Leave (EPSL) Ordinance (“ordinance”) become effective?

   **Answer:** The ordinance took effect on May 12, 2020. The City Council passed it as an emergency ordinance in accordance with Section 213 of the City of Oakland Charter.
3. Are government employers in Oakland subject to the ordinance?

**Answer:** No. Neither the United States Government, the State of California, nor any other government entity is subject to the ordinance.

4. Where is the ordinance codified in the law?

**Answer:** It has been added to the Oakland Municipal Code (“OMC”) as Chapter 5.94, titled “Protecting Workers and Communities During a Pandemic – COVID-19 Emergency Paid Sick Leave Ordinance.” You can find the ordinance by searching for “Oakland Municipal Code” on the City of Oakland website’s home page: oaklandca.gov.

5. Will the City of Oakland maintain the confidentiality of workers who contact the City with questions or complaints?

**Answer:** Yes, to the extent permitted by applicable laws. The City will keep confidential, to the maximum extent permitted by applicable laws, the name and other identifying information, such as job title, of the employee providing the information and any employee referenced in the City’s investigative report. After obtaining authorization from an employee, the City may disclose the employee’s identity to enforce the law or for any other appropriate purpose.

### III. COVERAGE AND EXEMPTIONS

#### A. COVERAGE

1. What employers are subject to the ordinance?

**Answer:** Subject to certain exemptions described below, the ordinance covers private sector employers that are not “small” employers.” A “small” employer is an employer who employed fewer than fifty full-time and/or part-time employees during the period of February 3, 2020 through March 4, 2020.

2. Which workers may be eligible for the benefits provided by the ordinance?

**Answer:** The worker must be a current employee of a business subject to the ordinance. Additionally, the worker must be entitled to payment of a minimum wage under California state law and must have worked for the employer for at least two hours after February 3, 2020, within the City of Oakland. Recipients of public benefits, who as a condition of receiving such assistance have performed at least two hours of work within the City after February 3, 2020 for an employer subject to the ordinance, and currently perform work for that employer, also qualify.

3. Must an employee work for an employer for a certain period of time to become eligible for EPSL?
**Answer:** No, but the employee must meet the requirements explained in the answer to Question No. 2 immediately preceding this answer.

**B. EXEMPTIONS**

1. Health Care Provider/Emergency Responder Exemption

   a. **May employers of health care providers and/or emergency responders elect to be exempt from the ordinance?**

      **Answer:** Yes. The ordinance includes the same health care/emergency responder exemption as in the federal law at Section 5111(1). Employers may exempt employees who are “health care providers” and/or “emergency responders,” as defined by 29 CFR section 826.30(c), from the requirements of this ordinance so long as the election complies with the federal regulations referenced in Section 5111(1) of the federal law.

   b. **Must an employer electing the health care/emergency responder exemption comply with any record-keeping requirements?**

      **Answer:** Yes. For three years from the date an employer elects the exemption, the employer must retain information describing the exempted employee classifications, from which locations, and from which provisions of the ordinance the classifications are exempted. Additionally, the employer must document which employee classifications are not exempt and ensure employees in non-exempt classifications are provided adequate notice of their rights, consistent with the notice requirements of the ordinance.

2. “Generous Employer” Partial Exemption

   a. **Does the ordinance include a partial exemption for certain generous employers?**

      **Answer:** Yes. The requirement to provide EPSL (section 5.94.030(A)) does not apply to any employer who provides its employees immediate access to paid personal leave in amounts at least equivalent to those and for the purposes specified in the ordinance. This paid personal leave must be in addition to any paid leave the employer was otherwise required to provide under a collective bargaining agreement, employment contract, or published policy.

      Additionally, the requirement to provide EPSL does not apply to any employer who, after February 3, 2020, allows its employees to accrue at least one hundred sixty (160) hours of paid personal leave and satisfies both of the following conditions:

      i. Allows its employees immediate access to at least eighty (80) hours of paid leave beginning on May 12, 2020, available for the uses described in the ordinance, and
ii. Immediately provides to any employee who has used paid personal leave prior to May 12, 2020 and whose accrued paid leave balance has fallen below eighty (80) hours, the number of paid leave hours necessary to bring the employee’s leave balance total to eighty (80) hours (5.94.090(B)).

b. Will leave advances the employee must later “pay back” satisfy the “generous employer” exemption?

**Answer:** No. The employer must provide the paid leave free and clear.

c. Must an employer satisfy the requirements of the generous employer exemption as to all employees to qualify for the exemption?

**Answer:** Yes. The employer must satisfy the requirements of this exemption as to all employees to be exempt from the requirement to provide the EPSL the ordinance otherwise requires.

3. Small Employer Exemption

a. How does an employer know whether its business is exempted as a small employer?

**Answer:** To qualify for this exemption, the employer must have employed fewer than 50 full-time and/or part-time employees during the period February 3, 2020 through March 4, 2020. Neither unregistered janitorial employers nor franchisees associated with a franchisor or network of franchises where that franchisor or network of franchises employs more than five hundred (500) employees in the aggregate qualifies as a Small Employer.

b. Would an employer who, from February 3, 2020 through March 4, 2020, never employed more than forty-nine (49) employees at the same time, but in total employed fifty (50) or more employees during that period because of turnover, qualify for the small employer exemption?

**Answer:** Yes.

C. TIME PERIOD COVERED

1. What is the effective date of the ordinance?

**Answer:** The ordinance became effective on May 12, 2020.

2. Does the ordinance expire?

**Answer:** Yes. The ordinance becomes ineffective on December 31, 2020, unless the City Council extends it. All employers subject to the ordinance must allow qualifying
employees to use all EPSL provided for under this ordinance, for the purposes provided for in the ordinance, no later than December 31, 2020. Any EPSL not used by that date expires.

IV. EPSL REQUIREMENTS

1. Under what circumstances are employees entitled to EPSL?

Answer: Employees are entitled to EPSL if they are unable to work or telework for the following reasons:

(1) The employee is subject to a federal, state, or local 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 is seeking a medical diagnosis;

(4) The employee is caring for an individual who is subject to an order as described in paragraph 1 or has been advised as described in paragraph (2);

(5) The employee is caring for their son or daughter if the school or place of care of the son or daughter has been closed, or the child care provider of such son or daughter is unavailable, due to COVID-19 precautions; or

(6) The employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor.

Additionally, unlike under the federal law, Employees are entitled to EPSL if they are unable to work or telework for the following reasons:

(1) To enable the Employee to care for a Family Member who has been diagnosed with COVID-19 or is experiencing symptoms of COVID-19; or

(2) To take time off work because the Employee:

   a. Is at least 65 years old;
   b. Has a health condition such as heart disease, asthma, lung disease, diabetes, kidney disease, or weakened immune system;
c. Has any condition identified by an Alameda County, California or federal public health official as putting the public at heightened risk of serious illness or death if exposed to COVID-19; or

d. Has any condition certified by a healthcare professional as putting the Employee at a heightened risk of serious illness or death if exposed to COVID-19.

2. How many hours of EPSL are employees potentially entitled to receive and use for the purposes described in the preceding answer?

Answer:

- **Full-time employees**: Eighty (80) hours of EPSL if they worked for the employer for at least forty (40) hours per week within the City of Oakland over the period February 3, 2020 through March 4, 2020, or at any point thereafter or are classified as full-time by their employer.

- **Part-time employees**: The average number of hours the employee worked within the City of Oakland over fourteen (14) days during the period February 3, 2020 through March 4, 2020. The fourteen (14) days must be the 14 days with the highest number of hours the employee worked within the City during that period.

3. If an employee is a full-time employee who works forty (40) hours per week for their employer, but only works part of that time within the City of Oakland, and otherwise qualifies for EPSL, how many hours of EPSL is due to the employee for qualifying COVID-19-related reasons?

Answer: An employer who employs an employee who works fewer than forty (40) hours per week within the City of Oakland may treat that employee as a part-time employee pursuant to OMC section 5.94.030 for purposes of computing the number of EPSL hours owed. For example, if a full-time employee only works twenty (20) hours per week within Oakland, the employer must provide the employee with forty (40) hours of EPSL, which represents twenty (20) hours per week for two weeks.

4. How much compensation must employers provide employees who are entitled to EPSL?

Answer: Employers must compensate employees at the same hourly rate and with the same benefits, including health benefits, as the employee normally earns during hours worked (i.e., 100% of normal hourly rate) for all categories of EPSL, up to a capped amount of $511/day and $5,110 in the aggregate, for all EPSL hours.

5. Must employers allow employees to cash out unused EPSL in the event of a lay-off or separation from employment for any other reason?

Answer: No. The ordinance contains no such obligation.
6. **What documentation can an employer require an employee to provide to be allowed to use EPSL?**

**Answer:** Generally, an employer may not require a doctor’s note or other documentation for the use of EPSL. However, there is an exception to this rule; if the basis for ESPL is a “condition certified by a healthcare professional as putting the employee at a heightened risk of serious illness or death if exposed to COVID-19” then the employer may require the employee to submit a doctor’s note or other documentation from a healthcare professional. The required documentation need not disclose the employee’s condition, but should indicate the employee has a condition such that the employee is at a heightened risk for serious illness or death if exposed to COVID-19.

7. **Must an employee have an in-office with their healthcare provider in order to obtain the necessary documentation discussed in FAQ No. 6?**

**Answer:** No, an employee may obtain the necessary certification through a virtual or telephonic appointment with their healthcare provider.

8. **Is there a limitation on the amount of money an employer can require an employee to spend to demonstrate his or her eligibility for use of EPSL as indicated in FAQ No. 6?**

**Answer:** Yes. An employer shall not require an employee to incur expenses in excess of five dollars in order to demonstrate his or her eligibility for such paid leave. If the charge for an appointment with the employee’s healthcare provider is more than five dollars ($5.00), the employer either must forgo requiring the documentation or must reimburse the employee for the difference.

9. **Must an employee use all of the EPSL hours to which they are entitled for qualifying reasons in one uninterrupted block of time?**

**Answer:** No, there is no such requirement. An employee entitled to use EPSL for a qualifying reason(s) may elect to use the leave in a manner that meets their particular needs. For example, if the employee uses EPSL because they have COVID-19 or are caring for an individual with COVID-19, they may elect to use the EPSL in full, consecutive days, but there may be other circumstances when an employee elects to use the leave in partial days, and/or intermittently. An employer may not require an employee to use leave in increments greater than one hour. However, reasonable workplace safety concerns and/or federal regulations may prevent an employee from being present at their worksite intermittently if they have been exposed or potentially exposed to COVID-19.

10. **Where an employee’s need to use EPSL is foreseeable, should the employee provide notice to the employer of the need for use of the leave as soon as practicable?**

**Answer:** Yes.
11. How does EPSL interact with existing paid leave policies?

Answer: The EPSL provided by the ordinance is in addition to any other paid leave employers otherwise provide to employees pursuant to a collective bargaining agreement, employment contract, law or policy.

An employee may elect to use EPSL before other types of leave provided by an employer, including paid sick leave required under the City of Oakland’s minimum wage and sick leave ordinance. An employer may not require an employee to use any other type of paid leave before using EPSL.

V. CASH-OUTS OF PAID SICK LEAVE ACCRUED UNDER THE CITY’S EXISTING PAID SICK LEAVE LEAVE ORDINANCE (MEASURE FF, OMC SECTION 5.93.030(A)).

1. Must employers allow laid-off employees to cash out the sick leave they accrued under the City of Oakland’s existing sick leave ordinance, which is codified at Chapter 5.92 of the OMC?

Answer: Yes. Employers must allow any employee laid-off on or after May 12, 2020, through the expiration of the ordinance, to cash out up to 72 hours of paid sick leave accrued under Oakland’s existing sick leave ordinance.

2. When must employers pay laid-off employees for the cashed out sick leave?

Answer: Employers must make such payments immediately upon separation from employment.

3. What does lay-off mean?

Answer: A lay-off includes any employer-initiated separations from employment that is not for good cause. For instance, a separation is a lay-off if it is due to economic reasons; a discharge due to poor performance or misconduct is not a lay-off.

4. Must employers allow employees who resigned or were separated from employment for cause to cash out paid sick leave accrued under the City of Oakland’s sick leave ordinance?

Answer: No.

5. If an employer allows employees to accrue more than 72 hours of sick leave, must the employer allow the employee to cash out the sick leave that exceeds that amount?

Answer: No. However, a negotiated collective-bargaining agreement or employment contract may require the employer to allow such a cash-out.
6. At what rate must an employer pay out sick leave when a laid off employee elects to cash it out?

**Answer:** For hourly employees, employers pay out sick leave at their normal hourly rate. Employers should use the rate in existence at the time the employee cashes out the leave.

7. What is the sick leave rate of pay for employees who earn an annual salary?

**Answer:** The sick leave cash out rate of pay for employees who are paid an annual salary is determined as follows:

- Divide the annual salary by fifty-two (52) to obtain the weekly salary;
- Divide the weekly salary by the number of hours the employee is regularly scheduled to work:
  - For employees who are not exempt from the overtime provisions of the Fair Labor Standards Act (FLSA) and California law, the weekly salary must be divided by forty (40) or fewer hours, even if the nonexempt employee regularly works more than forty (40) hours per week;
  - For employees who are exempt from the overtime provisions of the FLSA and California law, the weekly salary should be divided by forty (40) hours unless there is clear and convincing evidence that the exempt employee regularly works less than forty (40) hours in a workweek. In such an instance, the weekly salary should be divided by the number of hours worked during a regular workweek.

8. What is the sick leave rate of pay for an employee who has two jobs at different pay rates (or has a fluctuating pay rate) for the same employer and both jobs are within the City of Oakland?

**Answer:** An employer shall reimburse the employee for cashing out the sick leave at a rate of pay equal to the scheduled rate(s) of pay for the job during which the sick leave is taken.

9. If an employee being laid off worked some hours in the City and some outside of it, and was paid at different rates depending on where the work was performed, which rate should the employer use when compensating the employee for their accrued paid sick leave?

**Answer:** The employer should compensate the employee at the employee’s current regular rate of pay for work performed within the City of Oakland.

10. Do employees factor in tips when calculating the rate for tipped employees when they cash out accrued, paid sick leave?
**Answer:** No. The sick leave cash out rate of pay is based only upon the compensation to the employee by the employer.

**VI. INTERACTION WITH AND KEY COMPARISONS TO FEDERAL LAW**

1. **Does an employer who compensated employees for emergency sick leave under the federal law receive credit under the ordinance for those payments?**

   **Answer:** Yes. An employer subject to both the federal law and the ordinance, who provided emergency paid sick leave to employees under the federal law (the Paid Sick Leave Act, which is Division E of the Families First Coronavirus Response Act) receives credit for the amounts paid in accordance with the federal law and must only pay the balance due under the ordinance, if any. The purpose of the ordinance is not to require employers to make double payments. Please note that employers do not receive credit under the ordinance for expanded family and medical leave they may have provided to employees under the Emergency Family and Medical Leave Expansion Act, which is codified in Division C of the federal law.

2. **Can EPSL due under the ordinance run concurrently with expanded family and medical leave provided under the Emergency Family and Medical Leave Expansion Act, Division C of the federal law?**

   **Answer:** Yes, an employee can elect to use the EPSL due under the ordinance during the first two weeks (which may be unpaid) of expanded family and medical leave under the federal law.

3. **Why might an employer owe more compensation to employees under the ordinance than under federal law?**

   **Answer:** The reasons include the following:

   (a) The ordinance applies to employers with 500 or more employees, whom the federal law exempts. Accordingly, those large employers are liable for the full amount of the benefits due under the ordinance.

   (b) In some instances, the ordinance requires a higher minimum payment than the federal law requires. The ordinance requires employers to pay 100% of employees’ normal hourly rate of pay when employees use EPSL for the COVID-19-related reasons listed in FAQ IV(1), nos. 4-6, up to a maximum of $511 per day and $5,110 in the aggregate. In contrast, the federal law requires employers to pay only two-thirds of employees’ regular rate of pay for those reasons, up to a cap of $200 per day or $2,000 in the aggregate.

   (c) There are more qualifying reasons to use EPSL under the ordinance than there are under the federal law. The ordinance requires employers to pay 100% of employees’ normal hourly rate of pay when employees use EPSL for the last two reasons listed in FAQ IV(1). (See OMC section 5.94.030(B)(b)(I and (ii)).
The federal law (Emergency Paid Sick Leave Act) does not include either of those reasons as allowable uses of EPSL. Therefore, under the ordinance an employer could owe an employee up to $511 per day, $5,110 in the aggregate for reason nos. 7 or 8, whereas under federal law they would owe nothing.

(d) The ordinance and the federal law provide different methods of computing the number of hours of EPSL due to part-time employees, which may result in employers owing part-time employees more EPSL hours under the ordinance.

i. The ordinance requires employers to provide part-time employees with EPSL equal to the average number of hours the employee worked within the City of Oakland over fourteen (14) days during the period February 3, 2020 through March 4, 2020. The fourteen (14) days must be the fourteen (14) days with the highest number of hours the employee worked within the City during that period.

ii. The federal law requires employers to provide part-time employees with EPSL equal to the number of hours the employee works, on average, over a two-week period, and if the part-time employee’s schedule varies, the employer may use a six-month average to calculate the average daily hours. For a part-time employee who has not been an employee for at least six months, the employer may use the number of hours agreed to upon hiring, or in the absence of an agreement, the average number of hours per day the employee was scheduled to work over the entire term of the contract.

(e) The ordinance requires employers to allow laid off employees to cash out paid sick leave accrued pursuant to OMC section 5.92.030(A). The federal law has no equivalent.

VII. EMPLOYER RECORD-KEEPING

1. What records must an employer maintain?

**Answer:** Employers must keep records of compliance for at least three years. The records must include the following:

- For each current and former employer, the employee’s name, hours worked, pay rate, Paid Sick Leave accrual and usage, including EPSL and usage.

- An employer who elects exemption from the ordinance as an employer of health care providers or emergency responders must retain information describing the employee classifications exempted, from which locations, and from which provisions of the ordinance the classifications are exempted. The employer shall also document which employee classifications are not exempt.

2. Are employees allowed to have access to the records described above?
Answer: Yes. An employer must make an employee’s records available to a requesting employee or the employee’s representatives for inspection and copying. Upon request, an employer must provide to an employee or their representative copies of the employee records of other employees with the other employees’ identifying information deleted (i.e., names, addresses and social security numbers).

VIII. RETALIATION PROHIBITED

1. Does the ordinance prohibit retaliation?

Answer: Yes. An employer cannot retaliate or otherwise discriminate against an employee who asserts their rights under the ordinance. Additionally, an employer cannot discharge an employee within 120 days of being notified the employee asserted their rights under the ordinance, unless the employer has “clear and convincing evidence of just cause” for discharging the employee. Employee rights under the ordinance include but are not limited to:

- Requesting to use or using EPSL;
- Filing a complaint with the City or informing any person about an Employer’s alleged violation of the ordinance;
- Participating in an investigation, hearing or proceeding or cooperating with or assisting the City in its investigations of alleged violations of the ordinance; and
- Informing any person of their rights under the ordinance;
- Using civil remedies to enforce their rights; and
- Otherwise asserting their rights under the ordinance.

IX. WAIVER

1. Can an employee waive their rights under the ordinance?

Answer: No. Individual employees cannot waive their rights under the ordinance.

2. Can a party to a collective bargaining agreement waive any of the rights under this ordinance on behalf of employees they represent during the collective bargaining process?

Answer: Yes. The rights provided in the ordinance can be waived in a collective bargaining agreement if the waiver is set forth in clear and unambiguous terms.
X. ENFORCEMENT

1. What notice are employers required to provide to employees regarding their rights under the ordinance?

   **Answer:** The City has published and made available on its website and through electronic communication to employers a notice suitable for employers to inform employees of their rights. The notice has been translated into Spanish, Chinese, and Vietnamese.

   Every employer shall, within three days after the City has published and made available the notice, provide the notice to employees in a manner calculated to reach all employees, including but not limited to, posting in a conspicuous place at the workplace; via electronic communication; or posting in a conspicuous place in an employer’s web-based or app-based platform. The notice shall be provided in all languages spoken by more than ten percent of the employees.

2. Must employers comply with the EPSL ordinance as to all employees, regardless of immigration status?

   **Answer:** Yes.

3. What role does the City have in ensuring compliance with the ordinance?

   **Answer:** The ordinance authorizes the City to take appropriate steps to enforce it. Employers must allow authorized City employees access to worksites and relevant records (which may include the production of records) to monitor compliance with this law and investigate employee complaints of non-compliance.

   Where the City has reason to believe a violation has occurred, it may order appropriate temporary or interim relief to mitigate the violation or maintain the status quo pending completion of a full investigation or hearing. After a hearing that affords an alleged violator due process, the City may order any appropriate relief. Such relief may include but is not limited to reinstatement, the payment of back wages unlawfully withheld, and the payment of an administrative penalty of fifty dollars ($50) to each employee or person whose rights under the ordinance were violated for each day that a violation occurred or continued.

   Where prompt compliance is not forthcoming, the City may take any appropriate action to secure compliance, including bringing a lawsuit and, to the maximum extent permitted by law, revoking or suspending any registration certificates, permits, or licenses held or requested by the employer until the employer remedies the violation(s). In order to compensate the City for the costs of investigating and remedying the violation(s), the City may also order the violating employer to pay to the City a sum of not more than fifty dollars ($50) for each day and for each employee as to whom the violation occurred or continued. The City may also bring suit on its own behalf or on behalf of an aggrieved employee against an employer who has violated the ordinance.
4. Can anyone other than the City bring a lawsuit to enforce the ordinance?

**Answer:** Yes. Employees harmed by a violation of the ordinance, entities such as labor unions acting on behalf of an aggrieved member, or an individual or entity acting on behalf of the public as provided for under applicable state law, may sue an employer or other person violating this ordinance.

For more information regarding the requirements of the FFCRA, you may consult the U.S. Department of Labor’s Frequently Asked Questions, which may be found at: https://www.dol.gov/agencies/whd/pandemic/ffcra-questions