

# Instructions to Employer

If you intend to claim a tax credit under the FFCRA for the expanded Family and Medical Leave or the Emergency Paid Sick Leave, you should retain this documentation in your records. You should consult any applicable IRS forms, instructions, and information for the procedures that must be followed to claim a tax credit, including any needed substantiation to be retained to support the credit. Please note that if you are a governmental employer (e.g., a school district, city, or county), you are not eligible for this tax credit for FFCRA leave taken prior to April 1, 2021 but you can claim the credit for FFCRA leaves taken between April 1 and September 30, 2021.

Employers must substantiate eligibility for the sick leave or family leave and create and maintain records that include the following information:

1. Documentation to show how the employer determined the amount of qualified sick and family leave wages paid to employees that are eligible for the credit, including records of work, telework and qualified sick leave and qualified family leave.
2. Documentation to show how the employer determined the amount of qualified health plan expenses that the employer allocated to wages. See IRS FAQ 31 ([“Determining the Amount of Allocable Qualified Health Plan Expenses”](#)) for methods to compute this allocation.
3. Copies of any completed tax Forms 7200, Advance of Employer Credits Due To COVID-19, that the employer submitted to the IRS.
4. 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).

Employers should keep all records of employment taxes for at least 4 years after the date the tax becomes due or is paid, whichever comes later. These should be available for IRS review.

Please also note that all existing certification requirements under the FMLA remain in effect if an employee is taking leave for one of the existing qualifying reasons under the FMLA. For example, if an employee is taking leave beyond the two weeks of emergency paid sick leave because their medical condition for COVID-19-related reasons rises to the level of a serious health condition, they must continue to provide medical certifications under the FMLA if required by your FMLA policy.

# FFCRA LEAVE OF ABSENCE REQUEST FORM

Employee Name (printed): \_\_\_\_\_

**Qualifying Reason for Requesting Leave:** I am unable to work or telework due to the following:

I am subject to a COVID-19 related quarantine or isolation order from a local/state/federal government.

Identify the governmental entity ordering quarantine: \_\_\_\_\_

I have been advised by a health care provider to self-quarantine due to concerns related to COVID-19. *If you have documentation from the health care provider, please provide it along with this form.*

Health care provider's name: \_\_\_\_\_

Health care provider's hospital / clinic: \_\_\_\_\_

Date you were advised to self-quarantine: \_\_\_\_\_

One of the following apply:

I have COVID-19 symptoms and am seeking a medical diagnosis

What are your symptoms: \_\_\_\_\_

I have been exposed to COVID-19 and am seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19

Date of exposure: \_\_\_\_\_

My employer has requested I seek a diagnostic test or medical diagnosis of COVID-19

I am caring for someone under a quarantine or isolation order from local/state/federal government or under self-quarantine advised by a health care provider. *If you have documentation from a health care provider, please provide it with this form.*

Governmental entity ordering quarantine: \_\_\_\_\_

Health care provider's name: \_\_\_\_\_

Health care provider's hospital / clinic: \_\_\_\_\_

Date this person was advised to self-quarantine: \_\_\_\_\_

If the person for whom you are providing care is an adult, is that person unable to care for him or herself in such a way that they depend on you for care that would prevent you from working and from teleworking.      Yes       No

I am caring for my son or daughter due to a school/daycare COVID-19 related closure. *Please provide confirmation of the closure (e.g., any document, notice, email, etc., you may have received).*

Name(s) and age(s) of child(ren): \_\_\_\_\_

Name of school/daycare/care provider that is closed or unavailable: \_\_\_\_\_

Is anyone else available to provide childcare during work hours:      Yes       No

If no child is younger than 15, why you are necessary to provide care: \_\_\_\_\_

\_\_\_\_\_

If your child's school will be a combination of virtual learning and in-person learning, which days of the week will you need to be at home: \_\_\_\_\_

\_\_\_\_\_

For any of the days you will be at home, would your child have the option to physically be in school (i.e., do you have the ability to choose between virtual learning and in-person learning)?  
If so, which days of the week would your child have the option of being in school: \_\_\_\_\_

\_\_\_\_\_

I am obtaining an immunization related to COVID-19 or am recovering from an injury, disability, or condition related to such immunization. *If you have documentation from a health care provider, please provide it with this form.*

**Can you perform work from home:**      Yes       No

If you answered "No", explain why not: \_\_\_\_\_

\_\_\_\_\_

**Period of Leave:** (Enter anticipated start and end dates)

From \_\_\_\_\_ to \_\_\_\_\_

Employee Signature (or Management Authorization): \_\_\_\_\_

Date: \_\_\_\_\_

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**To be completed by Human Resources:**

**APPROVED.**

**APPROVED (Provisional).** Your leave request is provisionally approved subject to the following conditions. If you do not satisfy these conditions in the time indicated, your leave request will be denied:

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**DENIED.** Your leave request has been denied for the following reasons:

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