

## DOL and IRS Update Families First Coronavirus Response Act Guidance

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The U.S. Department of Labor ("DOL") has issued temporary regulations and the Internal Revenue Service ("IRS") has issued detailed guidance both regarding the implementation of the Families First Coronavirus Response Act ("FFCRA"). In the latest updates, both the DOL and IRS have substantially narrowed when employees may take paid leave because of a school closure or child care provider unavailability related to COVID-19, clarified what information and documentation employees must submit to take paid leave and what records an employer must maintain to receive tax credits, clarified the scope of the tax credits and mechanics for receiving them, further narrowed the small business exemption, and muddied the waters as to when an employer can mandate that employees use existing paid time off benefits concurrently with paid expanded family and medical leave, among other important updates.

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