

FAMILIES FIRST CORONAVIRUS RESPONSE ACT

FAST FACT SHEETS

Emergency Paid Sick Leave Act

- Applies to employers with 500 or fewer employees and all public agencies. (Note: The Secretary of Labor has the authority to issue regulations that would exempt small businesses with fewer than 50 employees if the requirements would jeopardize the viability of the business going forward.)
- Employers are required to provide up to 80 hours of Emergency Paid Sick Leave to full-time employees (or pro rata amount to part-time employees) on top of any other existing paid leave program of the employer.
- Employees who will be eligible for Emergency Paid Sick Leave include:
 - (1) Employee subject to a Federal, State, or local quarantine or isolation order related to coronavirus;
 - (2) Employee has been advised by health care provider to self-quarantine due to coronavirus;
 - (3) Employee is experiencing symptoms of coronavirus;
 - (4) Employee is caring for an individual who is subject to an order described in (1) or has been advised as described in (2);
 - (5) Employee is caring for the child because the school is closed or childcare provider is unavailable due to coronavirus; or
 - (6) Employee is experiencing a similar condition specified by Secretary of HHS.
- Employers will be required to pay employees their full wages up to a maximum of \$511 per day for a use described in (1), (2), or (3) above.
- Employers will be required to pay employees **two-thirds (2/3)** of their full wages up to \$200 per day where leave is taken for reasons (4), (5), or (6) above.
- Employers are prohibited from retaliating against any employee who takes Emergency Paid Sick Leave. The failure to pay Emergency Paid Sick Leave will be treated the same as a failure to pay minimum wages in violation of the Fair Labor Standards Act.
- Emergency Paid Sick Leave expires on December 31, 2020, and any unused leave granted by the Act does not carry over into 2021.

Emergency Family and Medical Leave Expansion Act

- Applies to employers with 500 or fewer employees and all public agencies. (Note: The Secretary of Labor has the authority to issue regulations that would exempt small businesses with fewer than 50 employees if the requirements would jeopardize the viability of the business going forward.)
- To qualify for up to twelve (12) weeks of job-protected Public Health Emergency Leave, an eligible employee must be unable to work (or telework) because the employee is caring for a minor child (under 18 years of age) because the school is closed or childcare provider is unavailable due to a public health emergency.
- Eligible employees are those who have been employed for at least 30 calendar days by the employer.
- Employers are not required to pay the first ten (10) days of Public Health Emergency Leave; however, employees may substitute any accrued paid leave (like vacation or sick leave) to cover some or all of the unpaid leave portion. (Note: The first ten (10) days of the Public Health Emergency Leave may be in the form of Emergency Paid Sick Leave as described in the preceding section.)
- Employers must pay the remaining ten (10) weeks of Public Health Emergency Leave at two-thirds (2/3) of the employee's regular rate up to a maximum of \$200 per day.
- Employers with 25 or fewer employees are not required to restore an employee once Public Health Emergency Leave has been exhausted if the position held by the employee when the leave commenced no longer exists due to economic conditions or other changes in operating conditions of the employer caused by a public health emergency.
- Public Health Emergency Leave expires on December 31, 2020.

Tax Credits for Emergency Paid Sick Leave and Public Health Emergency Leave

- Private employers with 500 or fewer employees required to provide Emergency Paid Sick Leave and/or Public Health Emergency Leave are eligible for a 100% refundable payroll tax credit on the wages paid for the leave.
- The tax credits will be administered by the IRS and will be creditable against employer-sided payroll tax liability, with any excess refunded to the employer.
- Tax credits will expire on December 31, 2020.