

H.R. 6201: Families First Coronavirus Response Act

Act	Covered Employers	Duration of Leave	Eligibility/Qualifying Reasons	Pay Rate	Applicable Tax Credits
Emergency Paid Sick Leave Effective Date: April 1, 2020 Expiration Date: December 31, 2020	Private Sector Employers < 500 employees Note: Good-cause exemption for employers with < 50 employees if requirements would jeopardize the going concern of the business.	For Any Full-Time Employee (40 hours or more/wk): 80 Hours Paid Sick Leave	<u>Employee is Sick</u> 1. Employee has been ordered to quarantine/isolate by government order. 2. Employee advised by healthcare provider to isolate/quarantine. 3. Employee with coronavirus symptoms is getting a medical diagnosis.	For Reasons #1, 2, 3 Employee's regular rate of pay Cap: \$511/per day, \$5,110 total	Employers receive 100% payroll tax credit (refundable as needed) for required paid sick leave wages + certain health care expenses of employer
		For Any Part-Time Employee (less than 40 hrs./wk.): <u>Paid Sick Leave =</u> (a) When Employee works the <i>same # of hours</i> each week: Average # of Hours Worked Every 2 Weeks (b) When the Employee works an <i>irregular number of hours</i> each week: Has the employee been employed for at least 6 months? --YES: Average # of hours employee was scheduled per day over the past 6 mos. (including time employee was on leave) --NO: At time of hiring, what was Employee's reasonable expectation for average no. of weekly hours? Use this number to calculate sick leave.	<u>Employee is Caring For Others</u> 4. Employee is caring for someone else who is subject to isolation by government order. 5. Employee is caring for minor child whose school/care provider is unavailable because of COVID-19. <u>Employee is Sick with Similar Condition</u> 6. Employee is experiencing a similar condition as specified by Dept. of Health & Human Services	For Reasons # 4, 5, 6 2/3 of the Employee's rate of pay Cap: \$200/per day, \$2,000 total	
Emergency Family and Medical Leave Effective Date: April 1, 2020 Expiration Date: December 31, 2020	Private Sector Employers < 500 employees	For All Employees (Employed for 30+ days): Up to 12 weeks of job-protected leave: (a) first 2 weeks are unpaid or Employee can use accrued paid leave (b) following 10 weeks are paid <Employer cannot force employee to take earned leave during these 10 weeks> Note : When calculating the number of hours of paid leave for Part-Time Employees, use the same rules that apply to Emergency Paid Sick Leave calculations above.	Employee: (a) must have been employed for at least 30 days before leave is requested; and (b) needs leave to care for minor child because the child's school or caregiver is unavailable due to a public health emergency.	Not less than 2/3 of regular rate of pay based on # hours scheduled to work. Capped at \$200/day and \$10,000 total	Employers receive 100% payroll tax credit (refundable as needed) for required paid family and medical leave wages plus certain health care expenses of the employer.

