



## Emergency Paid Family Leave

The *Families First Coronavirus Relief Act* expands emergency paid family leave to workers who are impacted by the coronavirus pandemic.

Entities required to provide paid leave:

- Businesses with fewer than 500 employees (the Secretary of Labor may exempt employers with fewer than 50 employees)
- Local, state, and some federal governments (most federal employees are not eligible)

Employees that have worked for an entity described above for at least 30 days are entitled to 10 weeks of paid family leave at two-thirds pay (up to \$200 per day) to care for a child whose school has closed or whose child care provider is unavailable due to coronavirus.

**Businesses with fewer than 500 employees qualify for a refundable tax credit that provides 100 percent reimbursement for the cost of providing coronavirus-related emergency paid leave. Self-employed individuals also are eligible to receive a credit.**

Employers of health care providers and emergency responders may exclude their employees from these requirements.

The Department of Labor has posted Questions and Answers regarding implementation of these provisions at: <https://www.dol.gov/agencies/whd/pandemic/ffcra-questions>.

Information about paid leave tax credits can be found at: [https://www.irs.gov/newsroom/covid-19-related-tax-credits-for-required-paid-leave-provided-by-small-and-midsize-businesses-faqs#sick\\_leave](https://www.irs.gov/newsroom/covid-19-related-tax-credits-for-required-paid-leave-provided-by-small-and-midsize-businesses-faqs#sick_leave).