



Emergency Paid Sick Leave

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

Entities required to provide paid leave:

- Businesses with fewer than 500 employees
- Local, state, and federal government employees

Full-time employees that work for an entity described above are entitled to:

- Up to 80 hours of fully paid sick leave (up to \$511 per day) due to self-quarantine or to seek a diagnosis for coronavirus.
- Up to 80 hours of paid sick leave at two-thirds pay (up to \$200 per day) to care for someone who is quarantined, or to care for a child whose school has closed or whose child care provider is unavailable due to coronavirus.

Part-time employees that work for an entity described above are entitled to:

- Fully-paid sick leave (up to \$511 per day) for the number of hours they would work in a typical two-week period due to self-quarantine or to seek a diagnosis for coronavirus.
- Paid sick leave at two-thirds pay (up to \$200) for the number of hours they would work in a typical two-week period to care for someone who is quarantined, or 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.