

COVID-19 SICK LEAVE CHART

	Employer(s) that each Act is Applicable to:	Duration of Leave	Qualifying Reasons for Leave	Required Compensation	Tax credits available to Employers
<p>Emergency Paid Sick Leave Act (Division E)</p> <p><u>Effective Date:</u> April 2, 2020</p> <p><u>Effective Date Ends:</u> December 31, 2020</p>	<p>Private sector employers with fewer than 500 employees.</p> <p>Public sector employers with 1 or more employees.</p> <p>Good cause exemption for employers with fewer than 50 employees and exclusion of certain health care providers and emergency responders from the definition of "employee" (through regulations issued by the Secretary of Labor).</p>	<p>Full-time employees are entitled to 80 hours of paid sick time.</p> <p>Part-time employees are entitled to paid sick time for the number of hours equal to the number of hours the employee works, on average, over a 2-week period.</p>	<p><u>When the Employee is Sick</u></p> <p>1. The employee is subject to Federal, State, or local quarantine or isolation order related to COVID-19.</p> <p>2. The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19.</p> <p>3. The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis.</p> <p><u>When the Employee is Caring for Others / "Other Substantially Similar Conditions"</u></p> <p>4. The employee is caring for an individual who is subject to an order as described in subparagraph (1) or has been advised as described in paragraph (2).</p> <p>5. The employee is caring for a son or daughter of such employee if the school or place of care of the son or daughter has been closed, or the child care provider of such son or daughter is unavailable, due to COVID-19 precautions.</p> <p>6. The employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor.</p>	<p><u>For reasons #1-3:</u> Employee's regular rate of pay (not to exceed \$511 per day and \$5,110 in the aggregate).</p> <p><u>For reasons #4-6:</u> 2/3rds of the employee's regular rate of pay(not to exceed \$200 per day and \$2,000 in the aggregate).</p> <p>Special rules apply to part-time employees.</p>	<p>Private sector employers with fewer than 500 employees may obtain a tax credit for wage replacement:</p> <p>Employers receive 100% of payroll tax credit for required paid sick leave wages plus certain health care expenses of the employer.</p> <p>Special rule for self-employed individuals.</p>
<p>Emergency Family and Medical Leave Act (Division C)</p> <p><u>Effective Date:</u> April 2, 2020</p> <p><u>Effective Date Ends:</u> December 31, 2020</p>	<p>Private sector employers with fewer than 500 employees.</p> <p>Good cause exemption for employers with fewer than 50 employees and exclusion of certain health care providers and emergency responders from the definition of "eligible employee"(through regulations issued by the Secretary of Labor).</p>	<p>Employer must provide 12 weeks of family and medical leave for employees - the first 10 days are unpaid (must be employed for at least 30 days).</p> <p>Special rule for part-time employees.</p>	<p>Employee is unable to work (or telework) due to a need for leave for care for son or daughter under 18 years of age if the school or place of care has been closed, or the child care provider is unavailable, due to a public health emergency.</p>	<p>Not less than 2/3rds of regular rate of pay based on number of hours scheduled to work (may not exceed \$200 per day and \$10,000 in the aggregate).</p> <p>Special rule for part-time employees.</p>	<p>Private sector employers with fewer than 500 employees may obtain a tax credit for wage replacement:</p> <p>Employers receive 100% of payroll tax credit for required paid family and medical leave wages plus certain health care expenses of the employer.</p> <p>Special rule for self-employed individuals.</p>