

Families First Coronavirus Response Act

Individual	Issue	Employer	Emergency Paid Sick Leave		Expanded FMLA			Employer Payroll Tax Credits and Benefits:		
			Employee	Benefit	Employee	Benefit				
Employee	Subject to federal state or local COVID-19 quarantine or isolation order; or	*Less than 500 employees	Full-time, part-time or varying schedule	80 hours (10 business days) of emergency paid sick leave for full-time, pro-rated for part-time and varying schedules at the rate of regular pay, capped at \$511 per day (\$5,110 in the aggregate).	Any FMLA eligible employee	Normal FMLA leave.		Allowed a credit against the employer portion of social security taxes for 100% of qualified sick leave wages not to exceed \$511 per day for up to 10 days. The credit is increased by the amount of Medicare tax imposed on the sick leave wages. Excess credits are refundable.	Wages paid for emergency sick leave are exempt from the employer's portion of social security tax.	
	Advised by a health care provider to self-quarantine because of COVID-19; or	*Less than 500 employees	Full-time, part-time or varying schedule	80 hours (10 business days) of emergency paid sick leave for full-time, pro-rated for part-time and varying schedules at the rate of regular pay, capped at \$511 per day (\$5,110 in the aggregate).	Any FMLA eligible employee	Normal FMLA leave.		Allowed a credit against the employer portion of social security taxes for 100% of qualified sick leave wages not to exceed \$511 per day for up to 10 days. The credit is increased by the amount of Medicare tax imposed on the sick leave wages. Excess credits are refundable.	Wages paid for emergency sick leave are exempt from the employer's portion of social security tax.	
	Experiencing COVID-19 symptoms and is seeking medical diagnosis	*Less than 500 employees	Full-time, part-time or varying schedule	80 hours (10 business days) of emergency paid sick leave for full-time, pro-rated for part-time and varying schedules at the rate of regular pay, capped at \$511 per day (\$5,110 in the aggregate).	Any FMLA eligible employee	Normal FMLA leave.		Allowed a credit against the employer portion of social security taxes for 100% of qualified sick leave wages not to exceed \$511 per day for up to 10 days. The credit is increased by the amount of Medicare tax imposed on the sick leave wages. Excess credits are refundable.	Wages paid for emergency sick leave are exempt from the employer's portion of social security tax.	
Employee caring for another individual (family member or others under employee's care)	Individual is subject to or advised to quarantine or isolation.	*Less than 500 employees	Full-time, part-time or varying schedule	80 hours (10 business days) of emergency paid sick leave for full-time, pro-rated for part-time and varying schedules at the rate of regular pay, capped at \$200 per day (\$2,000 in the aggregate).	Any FMLA eligible employee	Normal FMLA leave.		Allowed a credit against the employer portion of social security taxes for 100% of qualified sick leave wages not to exceed \$200 per day for up to 10 days. The credit is increased by the amount of Medicare tax imposed on the sick leave wages. Excess credits are refundable.	Wages paid for emergency sick leave are exempt from the employer's portion of social security tax.	
Employee caring for child.	Child's school or place of care is closed or child care provider is unavailable, due to COVID-19	*Less than 500 employees	Full-time, part-time or varying schedule	80 hours (10 business days) of emergency paid sick leave for full-time, pro-rated for part-time and varying schedules at the rate of regular pay, capped at \$200 per day (\$2,000 in the aggregate).	Any FMLA eligible employee who has been employed for at least 30 days.	12 weeks of job-protected leave through December 31, 2020 if the employee is unable to work due to having to care for a child under age 18 if the child's school or place of childcare has been closed, due to COVID-19.	First 10 days would be unpaid and then would be entitled to two-thirds of their regular rate of pay capped at \$200 per day (\$10,000 in the aggregate per employee).	May use other paid time off, including emergency paid sick leave, to cover the 10 day gap.	Allowed a credit against the employer portion of social security taxes for 100% of qualified sick leave wages not to exceed \$200 per day for up to 10 days. The credit is increased by the amount of Medicare tax imposed on the sick leave wages. Excess credits are refundable.	Wages paid for emergency sick leave and expanded FMLA are exempt from the employer's portion of social security tax.

*Less than 50 employees may be exempt but further guidance will be forthcoming.