

COVID-19 FAMILIES FIRST PAID LEAVE FEDERAL TAX CREDITS*

PROGRAM	WHO	WHAT	BENEFITS AVAILABLE
EMERGENCY FEDERAL FAMILY AND MEDICAL LEAVE EXPANSION ACT (EFMLEA)	Workers unable to work or telework in order to care for a minor child when a school or childcare provider is not operating as a result of a federal, state or local declared COVID-19 public health emergency. Qualifying employees are those who have been on the job for at least 30 calendar days.	Paid family leave of up to \$10,000. 12 weeks of job protected leave. Job restoration rights are limited if an employer has less than 25 employees.	After 10 days unpaid leave, employer must provide a benefit equal to at least 2/3 their regular pay, capped at \$200 per day and \$10,000 in the aggregate.
EMERGENCY PAID SICK LEAVE (SELF)	Workers subject to federal, state, or local quarantine order; advised to self-quarantine by a health care provider; or experiencing symptoms and seeking a diagnosis. Must be paid regardless of how long the employer has employed the employee.	Paid sick leave of 80 hours for full time employees; prorated for part time employees based on average hours in a 2-week period.	Employer must provide a benefit equal to 100% of regular pay for 2 weeks, capped at \$511 per day and \$5,110 in the aggregate.
EMERGENCY PAID SICK LEAVE (OTHERS)	Workers caring for an individual quarantined as a result of a public order or advised by a healthcare provider; caring for a minor child whose school or childcare provider is not operating; or experiencing a similar condition specified by HHS, Treasury or Labor. Must be paid regardless of how long the employer has employed the employee.	Paid sick leave of 80 hours for full time employees; prorated for part time employees based on average hours in a 2-week period.	Employer must provide a benefit equal to at least 2/3 of regular pay for 2 weeks, capped at \$200 per day and \$2,000 in the aggregate.

To take advantage of the paid leave credits, businesses can retain and access funds that they would otherwise pay to the IRS in payroll taxes beginning 4/1/2020. Paid leave is claimed by employers on their federal payroll tax returns. If those amounts are not sufficient to cover the cost of paid leave, employers can seek an expedited advance from the IRS by submitting a streamlined claim form. The credits apply to employers with fewer than 500 employees. DOL can exempt health care providers and emergency responders. Additionally, employers with fewer than 50 employees are eligible for an exemption from the requirement to provide paid leave to care for a child whose school or daycare is closed.

*Based on HR6201