

# Families First Coronavirus Response Act (H.R. 6201)

## H.R. 6201 as signed into law on March 18, 2020

*These provisions apply to employers with fewer than 500 employees.*

### EMERGENCY PAID SICK LEAVE:

Eligibility: 1) Quarantining order from government or physician; 2) Having COVID-19 symptoms/diagnosed; 3) Providing care for a family member who has been diagnosed or for a child whose school or day care has closed due to coronavirus

Employment Status: Employee or S/E	Person Sick or Quarantined	Maximum Time Period Covered	Required Pay Rate	Employer's Refundable Tax Credit	Cap on Wages Eligible for Tax Credit through 12/31/20	Refundable Tax Credit Offsets
Employee	Self	FT = 2 weeks or 80 hours PT = typical # hrs worked in 2 wk period	100% of Regular Pay Rate	100% of "Qualified Paid Sick Leave Wages"	\$511/day AND \$5,111 in the aggregate plus a pro rata amount of expenses paid in maintaining a qualified health plan related to sick leave payments	Employer portion of Social Security tax
Employee	Family member	FT = 2 weeks or 80 hours PT = typical # hrs worked in 2 wk period	67% of Regular Pay Rate	100% of "Qualified Paid Sick Leave Wages"	\$200/day AND \$2,000 in the aggregate plus a pro rata amount of expenses paid in maintaining a qualified health plan related to sick leave payments	Employer portion of Social Security tax

### EMERGENCY PAID FAMILY LEAVE:

Eligibility: 1) Provide care for child younger than 18 whose school or day care has closed due to coronavirus

Employment Status: Employee or S/E	Person Sick or Quarantined	Maximum Time Period Covered	Required Pay Rate	Employer's Refundable Tax Credit	Cap on Wages Eligible for Tax Credit through 12/31/20	Refundable Tax Credit Offsets
Employee	Family member	12 weeks total (First 14 days could be unpaid or use accrued vacation) then up to 10 additional weeks	No less than 67% of regular pay	100% of "Qualified Family Leave Wages"	Weeks 3- 12: \$200/day/employee AND \$10,000 in the aggregate	Employer portion of Social Security tax