

H.R. 6201 Families First Coronavirus Response Act (includes technical changes as passed by House 03/16/2020)

**Overview Employer Paid Leave Requirements and Tax Credit Provisions**

	Covered Employers	Duration of Leave	Qualifying Reasons for Leave	Required Wage Replacement	Applicability of: Division G – Tax Credits for Paid Sick and Paid Family and Medical Leave
<p><b>Division E – Emergency Paid Sick Leave</b></p> <p>Effective 15 days after enactment.</p> <p>Expires 12/31/2020</p>	<p><u>Private sector employers with fewer than 500 employees.</u></p> <p>Public sector employers with 1 or more employees.</p> <p>Good cause exemption for employers with fewer than 50 employees. Applies to reason #5 only. (DOL Rule)</p>	<p><u>Employer must provide 2 weeks</u> of paid sick leave for full-time covered employees.</p> <p>Special rule for part-time employees.</p>	<ol style="list-style-type: none"> <li>1. Employee is subject to a Federal, state or local quarantine related to COVID-19.</li> <li>2. Employee has been advised by a health care provider to self-quarantine.</li> <li>3. Employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis.</li> <li>4. Employee is caring for an individual who is subject to quarantine pursuant to 1 and 2.</li> <li>5. To care for a child or children whose school or care provider is unavailable due to COVID-19.</li> <li>6. Employee is experiencing a similar condition as specified by HHS, DOL or Treasury.</li> </ol>	<p><u>Reasons #1-3:</u> Employee’s regular rate of pay. Capped at \$511/day and \$5,110 total.</p> <p><u>Reasons #4-6:</u> 2/3 of employee’s regular rate of pay. Capped at \$200/day and \$2,000 total.</p> <p>Special rule for part-time employees.</p>	<p>Private sector employers with fewer than 500 employees may obtain a credit for wage replacement:</p> <p><u>Employers receive 100% payroll tax credit (refundable as needed)</u> for required paid sick leave wages plus certain health care expenses of the employer.</p> <p>Special rule for self-employed.</p>
<p><b>Division C – Emergency Family and Medical Leave</b></p> <p>Effective 15 days after enactment.</p> <p>Expires 12/31/2020</p>	<p><u>Private sector employers with fewer than 500 employees.</u></p> <p>Good cause exemption for employers with fewer than 50 employees. (DOL rule)</p>	<p><u>Employer must provide 10 weeks</u> of paid family and medical leave for employees (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 to care for a 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><u>Not less than 2/3 of regular rate of pay</u> based on # of hours scheduled to work. Capped at \$200/day and \$10,000 total.</p> <p>Special rule for part-time employees.</p>	<p>Private sector employers with fewer than 500 employees may obtain a credit for wage replacement:</p> <p><u>Employers receive 100% payroll tax credit (refundable as needed)</u> for required paid family and medical leave wages plus certain health care expenses of the employer.</p> <p>Special rule for self-employed.</p>

Prepared by Ways and Means Republicans