

Families First Coronavirus Response Act

Employers' New Paid Family and Sick Leave Obligations

The [new law](#) will become effective on April 2. The law requires employers with less than 500 employees to provide up to 80 hours of paid sick leave for full-time employees who are subject to any of the following situations:

1. Complying with a federal, state, or local quarantine or isolation order related to COVID-19
2. Advised by a health care provider to self-quarantine due to COVID-19 concerns
3. Experiencing COVID-19 symptoms and seeking medical diagnosis
4. Caring for an individual subject to a federal, state or local quarantine or isolation order or advised by a health care provider to self-quarantine due to COVID-19 concerns
5. Caring for the employee's child if the child's school or place of care is closed or the child's care provider is unavailable due to public health emergency
6. 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.

The sick leave must be paid at the employee's regular rate for qualifying reasons one through three and at two-thirds the employee's regular rate for qualifying reasons four through six. Part-time employees are eligible for a pro rata pay. The total required sick leave is capped at \$511 per day or \$5,110 per employee for reasons one through three and \$200 per day up to \$2,000 for reasons three through four. This emergency sick leave does not replace any other sick leave offered by the company and will expire after December 31, 2020.

The government will utilize tax credits to reimburse businesses for the paid sick leave granted as a result of this Act.