

COVID-19

Emergency Paid Sick Leave

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Emergency Paid Sick Leave

April 1, 2020 – December 31, 2020

Private Sector < 500 employees
Selected public sector employers

Eligibility

FT & PT employees unable to work in person or remotely related to COVID-19 for the following reasons:

Self Care

- Subject to quarantine or isolation order
- Advice of health care worker to self-quarantine
- Experiencing symptoms and seeking medical diagnosis

Caring for Immediate Family

- Subject to quarantine or isolation order
- Advice of health care worker to self-quarantine
- Your child's school or child care provider is closed

Benefits

Employers are required to maintain health benefits and pay as follows:

- 100% of regular rate of pay over a 2-week period
 - FT employees: up to 80 hours
 - PT employees (< 40 hours / week): average number of hours worked in a 2-week period
- Max = \$511 / day or \$5,110 in total

- 2/3 regular rate of pay over a 2-week period
 - FT employees: up to 80 hours
 - PT employees (< 40 hours / week): average number of hours worked in a 2-week period
- Max = \$200 / day or \$2,000 in total

Employers are reimbursed immediately through payroll tax credits

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The Process

Employee

- Employee requests leave in writing (name, date, reasons, statement that they are unable to work)
- Reasons require back-up, e.g., name of government order to quarantine, name of medical professional
- Child care reasons require name of child, school or child care

Employer

- Receive and retain the information above
- File IRS Form 941 (quarterly) to receive a tax credit for paid leave wages, allocable health plan expenses, employer's share of social security tax
- If federal employment taxes are less than credit owed, file IRS Form 7200 to claim an advance credit

Returning to Work

- Employers must provide same or nearly equivalent job
- Employee is not protected from layoffs
- Employers with fewer than 25 employees not required to hold jobs if child care was the reason for leave and the position has been eliminated and reasonable efforts to contact worker for jobs for 12 months
- Highly compensated salaried workers are not protected

Small Business Exemption

- Health care workers and emergency responders
- Businesses <50 employees: if business viability would be jeopardized, exempt from providing leave for child care

Resources

Employer Requirements

- U.S. Dept of Labor: <https://www.dol.gov/agencies/whd/pandemic/ffcra-employer-paid-leave>

Employee Protections

- U.S. Dept of Labor: <https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/whdfs28a.pdf>

FAQ

- US Dept of Labor FAQ: <https://www.dol.gov/agencies/whd/pandemic/ffcra-questions#16>
- IRS FAQ on tax credits: <https://www.irs.gov/newsroom/covid-19-related-tax-credits-how-to-claim-the-credits-faqs>

Ask Your Question

- Email: WHD-COVID19@dol.gov
- Call: 1-866-4-US-WAGE (1-866-487-9243)

