

FAMILIES FIRST CORONAVIRUS RESPONSE ACT EMERGENCY (10 DAYS) PAID SICK LEAVE

Superior Benefits Inc



QUALIFYING FOR COVERAGE

The bill applies to all companies with up to 500 employees and employees must have been employed for 30 days. There are six qualifying reasons for coverage under this bill. The National Law Review Describes them as follows:

1. The employee is subject to a federal, state or local quarantine or isolation order related to COVID-19;
2. The employee has been advised by a health care provider to self-quarantine due to COVID-19 related concerns;
3. The employee is experiencing symptoms of COVID-19 and seeking medical diagnosis;
4. The employee is caring for an individual who is subject to a federal, state or local quarantine order, or the individual has been advised to self-quarantine due to concerns related to COVID-19;
5. The employee is caring for the employee's son or daughter, if the child's school or childcare facility has been closed or the child's care provider is unavailable due to COVID-19 precautions; or
6. The employee is experiencing any other substantially similar condition specified by Health and Human Services in consultation with the Department of the Treasury and the Department of Labor.

BENEFITS FOR EMPLOYEES

- Full time and part time employees will receive 10 days of Sick Pay for the above listed reasons.
- If you are on leave due to a quarantine or isolation order, were advised by a healthcare provider to self quarantine, have symptoms of COVID-19, or are experiencing any other substantially similar condition you are entitled to 10 days of Sick Pay, which will be paid out at 100% of your pay, up to \$511 per day.
- If you are out of work due to caring for a child who is under the age of 18 and their school or childcare facility is closed, you are entitled to 10 days of Sick Pay which is paid out at 2/3 of your pay, up to \$200 per day.
- Employers cannot force you to use up your vacation or other sick time before receiving this benefit.



BENEFITS FOR EMPLOYERS

- Employers receive tax credits for 100 percent of what they pay out to employees, with the above-noted limits.
- The credit will be given through a reduction in payroll taxes owed for that quarter. If the credit exceeds the tax imposed, the employer will receive a refund at the end of the quarter, which is treated as an overpayment.
- For employers with 50 or fewer employees, the Secretary of Labor can exempt the business from these requirements.

MORE INFO

Make sure your business understands the ramifications and how it applies to your business. It's essential to carry out the new law correctly. When in doubt, call your employment attorney.

More Info On H.R.6201: [congress.gov](https://www.congress.gov)

FAMILIES FIRST CORONAVIRUS RESPONSE ACT EMERGENCY FAMILY & MEDICAL LEAVE EXPANSION ACT

Superior Benefits Inc



QUALIFYING FOR COVERAGE

The bill applies to all companies with up to 500 employees and employees must have been employed for 30 days.

The employee is caring for the employee's son or daughter, if the child's school or childcare facility has been closed or the child's care provider is unavailable due to COVID-19 precautions.

1. The child must be under the age of 18 or have a disability that renders them incapable of self-care.
2. The child can be biological, adopted, a foster child, or a legal ward.

BENEFITS FOR EMPLOYEES

- Leave taken to care for children whose schools or daycares have closed is paid at two-thirds the employee's regular rate of pay, with a maximum of \$200 per day or \$10,000 total.
- This benefit would begin after the 10 Emergency Paid Sick Leave days are taken.



BENEFITS FOR EMPLOYERS

- Employers receive tax credits for 100 percent of what they pay out to employees, with the above-noted limits.
- The credit will be given through a reduction in payroll taxes owed for that quarter. If the credit exceeds the tax imposed, the employer will receive a refund at the end of the quarter, which is treated as an overpayment.
- Employers with less than 25 employees are not required to restore the employee to their prior position if that position does not exist.
- The employer will also receive credit for any increase in cost incurred while the employee is on leave to keep the employee's health insurance in place.

CHANGES FROM THE EARLIER VERSION

The earlier bill had additional benefits and changes that have been removed. For instance, the original bill expanded the definition of a family member. The final version brings that back down to immediate family members.

The bill no longer provides coverage for people who are in quarantine or carrying for others in quarantine (and not ill).

Make sure your business understands the ramifications and how it applies to your business. It's essential to carry out the new law correctly. When in doubt, call your employment attorney.

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