## 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
Division E -	Private sector	Employer must	1. Employee is subject to a	Reasons #1-3:	Private sector employers with
Emergency	employers with	provide 2	Federal, state or local	Employee's regular	fewer than 500 employees may
Paid Sick Leave	fewer than 500	weeks of paid	quarantine related to COVID-19.	rate of pay. Capped	obtain a credit for wage
	employees.	sick leave for	2. Employee has been advised	at \$511/day and	replacement:
Effective 15		full-time	by a health care provider to self-	\$5,110 total.	
days after	Public sector	covered	quarantine.		Employers receive 100% payroll
enactment.	employers with	employees.	3. Employee is experiencing	Reasons #4-6:	tax credit (refundable as needed)
	1 or more		symptoms of COVID-19 and	2/3 of employee's	for required paid sick leave wages
Expires	employees.	Special rule for	seeking a medical diagnosis.	regular rate of pay.	plus certain health care expenses
12/31/2020		part-time	4. Employee is caring for an	Capped at	of the employer.
	Good cause	employees.	individual who is subject to	\$200/day and	
	exemption for	, ,	quarantine pursuant to 1 and 2.	\$2,000 total.	Special rule for self-employed.
	employers with		5. To care for a child or children		
	fewer than 50		whose school or care provider is	Special rule for	
	employees.		unavailable due to COVID-19.	part-time	
	Applies to		6. Employee is experiencing a	employees.	
	reason #5 only.		similar condition as specified by	, ,	
	(DOL Rule)		HHS, DOL or Treasury.		
Division C –	Private sector	Employer must	Employee is unable to work (or	Not less than 2/3	Private sector employers with
Emergency	employers with	provide 10	telework) due to a need for	of regular rate of	fewer than 500 employees may
Family and	fewer than 500	weeks of paid	leave to care for a son or	pay based on # of	obtain a credit for wage
Medical Leave	employees.	family and	daughter under 18 years of age	hours scheduled to	replacement:
		medical leave	if the school or place of care has	work. Capped at	
Effective 15	Good cause	for employees	been closed, or the child care	\$200/day and	Employers receive 100% payroll
days after	exemption for	(employed for	provider is unavailable, due to a	\$10,000 total.	tax credit (refundable as needed)
enactment.	employers with	at least 30	public health emergency.		for required paid family and
	fewer than 50	days).	,		medical leave wages plus certain
Expires	employees.	' '		Special rule for	health care expenses of the
12/31/2020	(DOL rule)	Special rule for		part-time	employer.
	,	part-time		employees.	. ,
		employees.		' '	Special rule for self-employed.

Prepared by Ways and Means Republicans