COVID-19 - NEW FEDERAL EMERGENCY PAID LEAVE REQUIREMENTS


FEDERAL LAW NOW REQUIRES EMPLOYERS WITH LESS THAN 500 EMPLOYEES TO PROVIDE PAID LEAVE TO EMPLOYEES WHO HAVE BEEN ON THE JOB FOR AT LEAST 30 DAYS.

- **PURPOSE:** The employee is unable to work/telework because the employee’s child’s school or place of care is closed, or the child’s usual care provider is unavailable due to a COVID-19 related public health emergency.

- **FAMILY MEMBERS:**
  - Minor child.
  - Parent; spouse; individual who is pregnant, senior citizen, individual with a disability or who has access or functional needs and is the employee’s child (any age) next of kin, grandparent/child.

- **12 WEEKS OF JOB-PROTECTED EMERGENCY PAID LEAVE**
  - First 10 days may be unpaid.
  - For subsequent leave, employer must pay employee at 2/3 wage replacement up to $200 per day and $10,000 total.

- **JOB PROTECTION:**
  - Employee has a right to job restoration under the Family Medical Leave Act (FMLA).
  - Exception for employers with fewer than 25 employees under certain conditions.

- **EXEMPTIONS:**
  - Secretary of Labor/Department of Labor has discretion to exempt certain health care providers and emergency responders.
  - Secretary of Labor/Department of Labor has discretion to exempt businesses with fewer than 50 employees.
  - Employers of health care providers and emergency responders may elect to exclude such employees from this leave.

- **EMPLOYER TAX CREDITS:** If eligible and subject to the requirements of H.R. 6201, employers can seek a tax credit equal to 100% of the qualified paid FMLA wages paid by the employer. Qualified paid FMLA wages are capped at $200 per day and $10,000 overall. Additional tax credits may be available to employers.