



H.R. 6201, FAMILIES FIRST CORONAVIRUS RESPONSE ACT

Emergency Paid Sick Leave

What the Bill Does

The *Families First Coronavirus Response Act* expands access to emergency paid sick leave **to as many as 87 million U.S. workers**. Many of these workers currently have no paid leave and are being forced to choose between their paycheck, their health, and the health of the people around them. This is a critical step toward protecting families' financial security and mitigating the spread of the coronavirus.

Who Is Eligible?

- Employees at companies with fewer than 500 employees
- Local, state, and federal government employees
- Employees who work under a multiemployer collective agreement and whose employers pay into a multiemployer plan.

What Are They Eligible For?

- Eligible full-time employees are entitled to two weeks (80 hours) of fully paid time off (up to \$511 per day) to self-quarantine, seek a diagnosis or preventive care, or receive treatment for COVID-19.
 - Eligible part-time employees are entitled to fully paid time off (up to \$511 per day) for the typical number of hours that they work in a typical two-week period to self-quarantine to seek a diagnosis or preventive care, or receive treatment for COVID-19.
- Eligible full-time employees are entitled to two weeks (80 hours) paid time off at two-thirds of their regular pay (up to \$200 per day) to care for a family member or to care for a child whose school has closed, or if their child care provider is unavailable due to COVID-19.
 - Eligible part-time employees are also entitled to the typical number of hours that they work in a typical two-week period at two-thirds of their typical pay (up to \$200 per day) to care for a child whose school has closed, or if their child care provider is unavailable, due to COVID-19.

Who Pays for the Emergency Paid Sick Leave?

- Employers initially front the cost of emergency paid sick leave but will be **fully reimbursed** by the federal government within three months.
- The reimbursement will cover both the wages paid and the employer's contribution to employee health insurance premiums during the period of leave.
- Employers will be reimbursed through a refundable tax credit that counts against employers' payroll tax, which all employers pay regardless of non-profit/for-profit status.
- Employers will submit emergency paid sick leave expenses as part of their estimated quarterly tax payments. If employer's costs more than offset their tax liability, they will get a refund from the IRS.

Emergency Paid Family Leave

What the Bill Does

In response to widespread and potentially prolonged school closures, the *Families First Coronavirus Response Act* provides families with critical protections to ensure that workers can care for their children without sacrificing their paycheck.

Who Is Eligible?

- Employees at companies with fewer than 500 employees
- State and local government employees and certain federal government employees
- Employees who work under a multiemployer collective agreement and whose employers pay into a multiemployer plan

What Are They Eligible For?

- Eligible full-time employees and part-time employees are entitled to 12 weeks of job-protected leave to take care for their children in the event of a school closure or their child care provider is unavailable due to COVID-19.
- The 12 weeks of job-protected leave include two weeks of unpaid leave, followed by 10 weeks of paid leave. Eligible employees may elect or be required to overlap the initial two weeks of unpaid leave with two weeks of other paid leave they have available. Eligible employees will receive a benefit from their employers that will be no less than two-thirds of the employee's usual pay.

Who Pays for the Emergency Paid Family Leave?

- Employers initially front the cost of emergency paid sick leave but will be **fully reimbursed** by the federal government within three months.
- The reimbursement will cover both the wages paid and the employer's contribution to employee health insurance premiums during the period of leave.
- Employers will be reimbursed through a refundable tax credit that counts against employers' payroll tax, which all employers pay regardless of non-profit/for-profit status.
- Employers will submit emergency paid sick leave expenses as part of their estimated quarterly tax payments. If employer's costs more than offset their tax liability, they will get a refund from the IRS.

Frequently Asked Questions

Why are employees at companies with more than 500 employees exempt from emergency paid sick leave?

Currently, [89 percent of employees](#) at companies with more than 500 workers have access to paid sick leave. The *Families First Coronavirus Response Act* provides emergency paid sick leave to the workers who are least likely to have it.

Will the bill hurt small- and medium-sized businesses?

No. This bill will benefit small- and medium-sized businesses by helping them keep their workers healthy without taking on any additional costs. Every employer that provides paid leave under this bill will be fully reimbursed for the cost of both wages and health insurance premiums in no more than three months.

Does the bill exempt small businesses with fewer than 50 employees?

No. The bill does not exempt small businesses with fewer than 50 employees. Employees at these companies are eligible for emergency paid sick leave under this bill. Businesses with fewer than 50 employees can only qualify for a narrow exemption if the Department of Labor determines that providing these benefits would jeopardize the viability of the business.

Are health care workers and emergency responders exempt from the bill?

No. Health care workers and emergency responders are eligible for paid sick leave and paid family leave under this bill. Given the capacity challenges facing the health care system, employers have the discretion to exempt health care workers and emergency responders from the paid sick and paid family leave provisions. The Department of Labor also has the authority issue regulations exempting health care workers and emergency responders from the paid sick and paid family leave provisions.