

International Bottled Water Association

Summary of Paid Sick Leave and Family Medical Leave Requirements in H.R. 6201, The Families First Coronavirus Response Act of 2020.

Key paid sick leave provisions:

- All full-time employees are entitled to 80 hours of paid sick leave if they are subject to self-quarantine or isolation, are diagnosed with COVID-19 or have similar symptoms, or are caring for a child that is sick or has had their school close because of the virus. Part time workers will be compensated based on the number of hours, on average, that they work over a 2-week period.
- Paid sick leave time accrued under this act shall not carry over from 1 year to the next.
- The employer cannot require that the employee using paid sick leave under this Act to find a replacement employee to cover hours for the sick employee.
- The employer cannot require employees to use other paid leave before using paid sick leave mandated by this Act.
- Paid sick leave is based the number or hours the employee would be normally scheduled to work, except that in no event shall such paid sick time exceed
 - \$511 per day and \$5,110 in the aggregate for those individuals who are directly quarantining or experiencing symptoms of COVID-19, and;
 - \$200 per day and \$2,000 in the aggregate for those individuals caring for an individual who must be quarantined or caring for a child who cannot go to school due to it being closed.
- Employers that employ less than 500 workers are allowed a 100% tax credit on all paid sick leave wages paid by the employer for each calendar quarter.

Key paid family medical leave provisions:

- Companies that employ fewer than 500 workers must provide up to 12 weeks of paid family medical leave for employees who are not able to telework or make it in to work because they are caring for a child (or children) who are not able to attend school or day care due to closures caused by COVID-19.
- The first 10 days for which an employee takes leave may consist of unpaid leave. Starting on the 11th day of leave, the employer shall provide paid family medical leave for an employee who meets the requirements of the Act.
- In no event shall paid family medical leave exceed \$200 per day and \$10,000 in the aggregate per employee.
- Employers that employ less than 500 workers are allowed a 100% tax credit on all qualified family medical leave wages paid by the employer for each calendar quarter.

Other key provisions:

- The Secretary of Labor has the authority to issue waivers to exempt small businesses with fewer than 50 employees from these requirements when such requirements would jeopardize the viability of the business.
- The law becomes effective not later than 15 days after enactment, which would be April 2, 2020.
- All paid sick leave and paid family and medical leave provisions included in H.R. 6201 expire on December 31, 2020.