

## EMERGENCY PAID SICK LEAVE ACT (EPSLA) – Effective 4/1/20, Sunset 12/31/20

### Which employers must comply:

	Private Sector	Public Agency
<50 employees	Some employers may be determined to be exempt*	Required compliance for all public agencies
50-499 employees	Required compliance	
500+ employees	Not required – can consider implementing some or all of provisions as the “right thing to do”	

\*An employer with <50 employees must be determined to be exempt from Emergency Paid Sick Leave arising from the need to care for a child under the age of 18 where the school or day care provider is closed to COVID-19.

These employers may be eligible for exemption if:

- Paid leave would cause business expenses and financial obligations to exceed revenue
- The absence of FFCRA-requesting workers will entail a “substantial risk” to the company’s well-being or ability to operate due to “specialized skills, knowledge or the business or responsibilities”
- There are not enough qualified workers available to do the work performed by FFCRA-requesting employees and work is necessary for business to run at “minimal capacity”

*NOTE: Employers that are **healthcare providers and/or emergency responders** may exclude employees from eligibility to take leave for caring for a child where the school or day care provider is closed due to COVID-19.*

### Things to Know:

All non-exempt employers or agencies **must** pay employees unable to work/telework due to caring for child (under age of 18) where school/day care closed due to COVID-19, including two (2) weeks of job-protected level.

<b>Eligible employees</b>	When employee is sick and <ul style="list-style-type: none"> <li>• Subject to any govt level quarantine/isolation order related to COVID-19</li> <li>• Healthcare provider advises self-quarantine due to COVID-19</li> <li>• Experiencing symptoms of COVID-19 and seeking a medical diagnosis</li> </ul> When Employee is caring for others due to COVID-19 and <ul style="list-style-type: none"> <li>• Caring for individual subject to government-level quarantine/isolation order or has been advised by healthcare provider to self-quarantine</li> <li>• Caring for a son or daughter whose school or day care is closed or unavailable</li> </ul>
<b>Leave for self</b>	Yes
<b>Leave to care for family</b>	Yes
<b>Leave period covered/paid</b>	Two weeks
<b>Rate of pay</b>	100% normal rate of pay for employee, 2/3 normal rate of pay for care for others.
<b>Maximum pay</b>	\$511/day, \$5,100 max for employee. \$200/day, \$2,000 max for care for others.
<b>Job protection</b>	Yes. EXCEPTION Employers with less than 25 employees.
<b>Discrimination forbidden</b>	Yes
<b>Enforcement by DOL</b>	Yes. Temporary delay first 30 days after effective date
<b>Tax credits available</b>	100% of payroll tax credit for required paid sick leave wages, plus certain healthcare expense of the employer. Additionally, private sector employers may obtain a tax credit for wage replacement.

*As of the issuance of the Temporary Rule by the Department of Labor, the exemption for small employers is to be a case by case determination. Further, there is no means of submission of an exemption request or documentation to support a claim of exemption as of the issuance of the Temporary Rule.*