

Emergency pandemic law provides paid leave

Employees affected by the coronavirus pandemic will be eligible for paid sick leave and many will be able to take paid FMLA leave under legislation signed into law March 18.

Under the Families First Coronavirus Response Act, many employers will be required to provide up to 80 hours of paid sick leave to some workers. Paid family leave will be available to many employees who cannot work because their children's school or day-care facilities has been shut down because of coronavirus.

The law, which took effect immediately after President Trump signed it, also provides federal funds for enhanced unemployment insurance and free coronavirus testing.

Generally, the law applies to employers with fewer than 500 employees. Employers with 50 or fewer employees would not have to provide emergency sick leave or paid FMLA leave if they apply for an exemption.

Ultimately, the federal government will pick up the tab for the cost of providing leave benefits mandated by the law. However, employers will have to pay those costs up front and then recoup them through a system of tax credits.

The law directs the Department of Labor and the Internal Revenue Service to develop implementing regulations as soon as possible.

Emergency paid sick leave

Employees are now eligible for 80 hours of paid sick leave if:

- They have symptoms of COVID-19 (the illness caused by coronavirus) and are seeking a medical diagnosis
- A health-care provider has recommended quarantine or self-isolation because of COVID-19 or exposure to the virus
- They need to care for a relative who has been quarantined or is self-isolating
- Their child's school or child-care service is closed because of the public health emergency
- The government has ordered them to quarantine or isolate themselves because they might have been exposed to the virus.

Employees who take paid emergency sick leave are eligible to receive up to \$511 per day if they miss work because of their own illness. There is a \$200-per-day cap if they need time off to care for someone else.

Employees who are telecommuting do not qualify for paid sick leave.

Paid FMLA leave

Passage of the Families First Coronavirus Response Act marks the first time the federal government has authorized paid FMLA leave.

Employees can receive two-thirds of their regular rates of pay (with a cap of \$200 per day) for up to 10 weeks. However, paid FMLA leave is available only to employees who need leave so they can stay home with children whose schools or care facilities are closed due to coronavirus.

Employees must have been on the payroll for 30 days to be eligible for paid FMLA benefits.