H.R. 6201 Families First Coronavirus Response Act (includes technical changes as passed by House 03/16/2020)

Overview Employer Paid Leave Requirements and Tax Credit Provisions

	Covered Employers	Duration of Leave	Qualifying Reasons for Leave	Required Wage Replacement	Applicability of: Division G – Tax Credits for Paid Sick and Paid Family and Medical Leave
Division E –	Private sector	Employer must	1. Employee is subject to a	Reasons #1-3:	Private sector employers with
Emergency	employers with	provide 2	Federal, state or local	Employee's regular	fewer than 500 employees may
Paid Sick Leave	fewer than 500	weeks of paid	quarantine related to COVID-19.	rate of pay. Capped	obtain a credit for wage
	employees.	sick leave for	2. Employee has been advised	at \$511/day and	replacement:
Effective 15		full-time	by a health care provider to self-	\$5,110 total.	
days after	Public sector	covered	quarantine.		Employers receive 100% payroll
enactment.	employers with	employees.	3. Employee is experiencing	Reasons #4-6:	tax credit (refundable as needed)
	1 or more		symptoms of COVID-19 and	2/3 of employee's	for required paid sick leave wages
Expires	employees.	Special rule for	seeking a medical diagnosis.	regular rate of pay.	plus certain health care expenses
12/31/2020		part-time	4. Employee is caring for an	Capped at	of the employer.
	Good cause	employees.	individual who is subject to	\$200/day and	
	exemption for		quarantine pursuant to 1 and 2.	\$2,000 total.	Special rule for self-employed.
	employers with		5. To care for a child or children		
	fewer than 50		whose school or care provider is	Special rule for	
	employees.		unavailable due to COVID-19.	part-time	
	Applies to		6. Employee is experiencing a	employees.	
	reason #5 only.		similar condition as specified by		
	(DOL Rule)		HHS, DOL or Treasury.		
Division C -	Private sector	Employer must	Employee is unable to work (or	Not less than 2/3	Private sector employers with
Emergency	employers with	provide 10	telework) due to a need for	of regular rate of	fewer than 500 employees may
Family and	fewer than 500	weeks of paid	leave to care for a son or	pay based on # of	obtain a credit for wage
Medical Leave	employees.	family and	daughter under 18 years of age	hours scheduled to	replacement:
		medical leave	if the school or place of care has	work. Capped at	
Effective 15	Good cause	for employees	been closed, or the child care	\$200/day and	Employers receive 100% payroll
days after	exemption for	(employed for	provider is unavailable, due to a	\$10,000 total.	tax credit (refundable as needed)
enactment.	employers with	at least 30	public health emergency.		for required paid family and
	fewer than 50	days).			medical leave wages plus certain
Expires	employees.			Special rule for	health care expenses of the
12/31/2020	(DOL rule)	Special rule for		part-time	employer.
		part-time		employees.	
		employees.			Special rule for self-employed.

Prepared by Ways and Means Republicans