

**H.R. 6201, the Families First Coronavirus Response Act
Passed by the House 363-40 (3/14/2020)**

Emergency Family and Medical Leave Expansion and Paid Sick Leave:

- Creates a new “Public Health Emergency Leave” program under the Family and Medical Leave Act. Private employers, including manufacturers, under 500 employees are required to cover workers for a wide range of circumstances related to COVID-19 for a total of 12 weeks of job-protected leave. Additionally, the legislation requires 14 days of paid sick leave for impacted employees. Other specifics include:
 - Following 14 days of emergency sick leave, pay for an employee follows a 2/3 normal pay rate schedule.
 - Unpaid leave can be requested by employees meeting certain criteria for COVID-related circumstances until December 31, 2020.
 - Certain health-care providers and emergency responders are excluded from this benefit.
 - Workers under multi-employer collective bargaining agreements have access to this program.
 - A company under 50 employees can request exemption from these provisions to the Secretary of Labor.
- Under the “Emergency Sick Leave” provisions, workers with under 500 employees will need to be paid by the employer for potentially up to 12 weeks.
 - Full-time employees are to receive 80 hours of sick leave, and part-time employees are to receive time off that is equivalent to their normal work schedule in a two-week period.
- Workers would now be eligible for 12 paid weeks in total, in addition to the benefits currently offered through their employer.
- In addition to self-care if diagnosed with COVID-19, qualifying circumstances under a public health emergency include complying with health officials’ recommendations, caring for a family member or taking care of dependents if school is closed.

Tax Credits for Employers:

- The legislation creates a new, temporary (through December 31, 2020) credit for the employer’s share of payroll taxes for the new sick leave requirement and for paid family leave. This credit is only for companies under 500 employees.
- These credits would be limited in amount. The maximum annual per-employee credit for sick leave pay would be \$317 for employees taking time to care for themselves and \$124 for employees taking time to care for others. The per employee maximum credit for family leave pay would be \$620 per employee. Refundable payroll tax credits with similar limits would also apply to self-employed individuals.
- These credits would be refundable, to the extent that the credit amounts exceed a company’s aggregate payroll tax liability.