

**Federal Coronavirus Employee Leave Programs**

Name of Mandate	Employer Type	Required Leave	Eligible Employees	Limit to Employer Expenditure	Required Past Employee Work Experience	Waiting Period	Employer Posting Required	Position Restoration	Tax Credit	When Gov Benefit will be Received	Action Items
<b>Federal Emergency Family and Medical Leave Act</b>	<ul style="list-style-type: none"> <li>- Employer with fewer than 500 employees</li> <li>- Labor department can suspend for employers with &gt;50, due to economic hardship</li> </ul> <p><a href="#">Further Reading</a></p>	<ul style="list-style-type: none"> <li>Up to 12 weeks</li> <li>- The 1st 10 days are unpaid</li> <li>- If still on leave after 10 days, then the pay is 2/3 of employee's rate</li> </ul>	<ul style="list-style-type: none"> <li>- Qualifying need related to a public health emergency</li> <li>- Including care for a child under 18 if school or daycare closed if the employee is unable to telework</li> </ul>	<ul style="list-style-type: none"> <li>- Employer need not pay more than \$200 per day or \$10,000 in aggregate to the employee</li> </ul>	Employees who work for covered employers are eligible for leave regardless of their tenure with the organization or full- or part-time status	10 days, employee can use accrued paid time	<a href="#">Employer Must Post Workplace Poster</a>	<ul style="list-style-type: none"> <li>- &gt;25 employees, must reinstate returning employees</li> <li>- &lt; 25 employees, reinstatement exemption if position no longer exists due to conditions created by pandemic.</li> </ul>	100% of the wages paid by the employer are available as a credit against payroll taxes	Payroll and withholding taxes are reduced by the amount of credit. If the credit is more than the tax, you can request an accelerated refund.	Discuss Credit Procedure with your payroll service
	Self-employed individual								Self-employed individuals are eligible for a refundable credit against their income tax	Received as refund when income tax return is filed	Notify your tax preparer
<b>Federal Child Care Leave</b>	<ul style="list-style-type: none"> <li>- Employer with fewer than 500 employees</li> <li>- Labor department can suspend for employers with &gt;50, due to economic hardship.</li> </ul>	10 additional weeks paid leave	Employees caring for minor children whose schools closed or childcare provider unavailable due to coronavirus	<ul style="list-style-type: none"> <li>- \$200 per day or \$10,000 total per employee</li> <li>- Limited to 2/3rds of the employee's regular pay</li> </ul>	Employees who have worked for you for more than 30 days	No waiting periods	<a href="#">Employer Must Post Workplace Poster</a>	N/A	100% of the wages paid by the employer as well as the cost of the provided health coverage, is available as a credit against payroll taxes	Payroll and withholding taxes are reduced by amount of credit. If the credit is more than the tax, you can request an accelerated refund.	Discuss Credit Procedure with your payroll service

**Federal Coronavirus Employee Leave Programs**

(Continued)

Name of Mandate	Employer Type	Required Leave	Eligible Employees	Limit to Employer Expenditure	Required Past Employee Work Experience	Waiting Period	Employer Posting Required	Position Restoration	Tax Credit	When Gov Benefit will be Received	Action Items
Federal Emergency Paid Sick Leave Act	<ul style="list-style-type: none"> <li>- Employer with fewer than 500 employees</li> <li>- Labor department can suspend for employers with &gt;50, due to economic hardship</li> </ul> <p><a href="#">Further Reading</a></p>	Employee entitled to 2 Weeks (max 80 hours) sick pay	<ul style="list-style-type: none"> <li>- In quarantine or isolation for COVID-19</li> <li>- Employee advised by healthcare provider to self-quarantine</li> <li>- Employee experiencing symptoms and seeking medical diagnosis</li> <li>- Unable to Telework</li> <li>- Caring for an individual under quarantine</li> <li>- Caring for their child whose school or childcare is unavailable due to COVID-19</li> <li>- Is experiencing substantially similar conditions.</li> </ul>	<p>Max payment is \$511 per day per employee or \$5,110 in total</p> <p>- Max is \$200 per day for a total of \$2,000.</p> <p>- Limited to 2/3 of the employee's regular pay.</p>	- Employees who have worked for you for more than 30 days	No waiting period	<a href="#">Employer Must Post Workplace Poster</a>	N/A	100% of the wages paid by the employer as well as the cost of the provided health coverage, is available as a credit against payroll taxes	Payroll and withholding taxes are reduced by the amount of the credit. If the credit is more than the tax, you can request an accelerated refund.	Discuss Credit Procedure with your payroll service
	Self-employed individual								Self-employed individuals are eligible for a refundable credit against their income tax	Received as refund when income tax return is filed	Notify your tax preparer

**New York Coronavirus Employee Leave Programs**

Name of Mandate	Employer Type	Required Leave	Eligible Employees	Limit to Employer Expenditure	Required Past Employee Work Experience	Waiting Period	Employer Posting Required	Position Restoration	Tax Credit	When Gov Benefit will be Received	Action Items
<b>NYS Paid Family Leave Act</b>  <a href="#">NYS Employer Resources</a>	All NYS Employers	10 weeks paid leave	Employees who either have or are caring for a family member that has a serious health condition	- 60% of pay for a max of \$840.70 per week - In combination with Disability benefits the max is \$2,884.62 per week	Worked at least 26 weeks as a full-time employee or 175 days a part time employee	10 days	N/A	N/A	N/A	N/A	None: Employer already carries this coverage through their disability insurer
<b>New York Emergency Paid Family Leave</b>  <a href="#">NYS Employer Resources</a>	Employers with 10 or fewer employees and Net Income less than \$1m	Unpaid sick leave, job protection for the duration of quarantine, guaranteed access to Paid Family Leave and disability including wage replacement of salary up to \$150,000	Those who have tested positive or placed on mandatory or precautionary quarantine and <u>cannot telework.</u>	- 60% of pay for a max of \$840.70 per week - In combination with Disability benefits the max is \$2,884.62 per week	Worked at least 26 weeks as a full-time employee or 175 days a part time employee	No waiting period, bridges 10-day gap of NYS Paid Family Leave Act	N/A	Must reinstate the employee to the same or a comparable position, upon returning from leave	N/A	N/A	Application sent to insurance carrier handling claim
	Employers with 11-99 employees and employers with greater than 1 million in net income	5 days of paid sick leave, job protection, guaranteed access to paid family leave and disability including wage replacement of their salary up to \$150,000									
	100 or more employees	14 days of paid sick leave and guaranteed job protection									