

Families First Coronavirus Response Act (H.R. 6201)
RKL Analysis of H.R. 6201 as signed into law on March 18, 2020

This is in DRAFT form and is intended to provide preliminary guidance. Bill is subject to subsequent Regulations.



These provisions apply to employers with fewer than 500 employees.

Red text denotes amendments approved by House on Monday, 3/16/20

EMERGENCY PAID SICK LEAVE:

Eligibility: 1) Quarantining order from government or physician; 2) Having COVID-19 symptoms/diagnosed; 3) Providing care for a family member who has been diagnosed or for a child whose school or day care has closed due to coronavirus

Employment Status: Employee or S/E	Person Sick or Quarantined	Maximum Time Period Covered	Required Pay Rate	Employer's Refundable Tax Credit	Cap on Wages Eligible for Tax Credit through 12/31/20	Refundable Tax Credit Offsets
Employee	Self	FT = 2 weeks or 80 hours PT = typical # hrs worked in 2 wk period	100% of Regular Pay Rate	100% of "Qualified Paid Sick Leave Wages"	\$511/day AND \$5,111 in the aggregate plus a pro rata amount of expenses paid in maintaining a qualified health plan related to sick leave payments	Employer portion of Social Security tax
Employee	Family member	FT = 2 weeks or 80 hours PT = typical # hrs worked in 2 wk period	67% of Regular Pay Rate	100% of "Qualified Paid Sick Leave Wages"	\$200/day AND \$2,000 in the aggregate plus a pro rata amount of expenses paid in maintaining a qualified health plan related to sick leave payments	Employer portion of Social Security tax
Self-Employed	Self	FT = 2 weeks or 80 hours PT = typical # hrs worked in 2 wk period	n/a	100% of "Qualified Sick Leave Equivalent Amount"	Lesser of: 1) \$511/day, or 2) Avg. daily S/E income for yr.	Income Taxes
Self-Employed	Family member	FT = 2 weeks or 80 hours PT = typical # hrs worked in 2 wk period	n/a	67% of "Qualified Sick Leave Equivalent Amount"	Lesser of: 1) \$200/day, or 2) Avg. daily S/E income for yr.	Income Taxes

EMERGENCY PAID FAMILY LEAVE:

Eligibility: 1) Provide care for child younger than 18 whose school or day care has closed due to coronavirus

Employment Status: Employee or S/E	Person Sick or Quarantined	Maximum Time Period Covered	Required Pay Rate	Employer's Refundable Tax Credit	Cap on Wages Eligible for Tax Credit through 12/31/20	Refundable Tax Credit Offsets
Employee	Family member	12 weeks total (First 14 days could be unpaid or use accrued vacation) then up to 10 additional weeks	No less than 67% of regular pay	100% of "Qualified Family Leave Wages"	Weeks 3- 12: \$200/day/employee AND \$10,000 in the aggregate	Employer portion of Social Security tax
Self-Employed	Family member	12 weeks total (First 14 days could be unpaid or use accrued vacation) then up to 10 additional weeks	n/a	67% of "Family Leave Equivalent Amount"	Up to 50 days at lesser of: 1) \$200/day, or 2) Avg. daily S/E income for yr.	Income Taxes