

Employers can grant paid leave for COVID-19

Under the Families First Coronavirus Response Act, employers can grant paid leave for an employee to take care of their health needs related to COVID -19 or to care for their family members. This relief helps ensure employees are not forced to choose between being paid or staying home to care for themselves, a child or other family member.

In addition to the relief for employees, businesses can claim [two new refundable payroll tax credits](#) for granting paid leave to their employees. The paid sick leave credit and paid family leave credit are available for eligible employers who pay qualified sick leave wages and/or qualified family leave wages from April 1, 2020 through December 31, 2020, and who have fewer than 500 employees.

The paid sick leave credit and the paid family leave credit will immediately and fully reimburse employers for the cost of providing COVID-19 related leave to their employees.

Here is what employees need to know about paid leave under the CARES Act.

Paid sick leave for workers

An employer can allow a full-time employee up to 80 hours of paid sick leave. A part-time employee may be allowed paid sick leave for the number of hours the employee works over a two-week period, if the employee is unable to work or telework because they are:

- Subject to federal, state, or local quarantine or isolation orders related to COVID-19
- Advised by a health care provider to self-quarantine due to COVID-19
- Experiencing COVID-19 symptoms and are seeking a medical diagnosis
- Caring for a person subject to federal, state, or local quarantine orders related to COVID-19 or has been advised to self-quarantine
- Caring for a child whose school or place of care is closed or care provider is unavailable for reasons related to COVID-19
- Experiencing any other substantially similar condition

Employers pay the benefits at 100% of employee's regular pay up to \$511 per day and \$5,110 in total for the care of employee's own health.

For the care of an employee's family members, employers pay benefits at two-thirds of the employee's regular pay up to \$200 per day and \$2,000 total.

Paid family leave to care for child

An employer can give up to 10 weeks of paid family leave at two-thirds their regular pay for up to \$200 per day and \$10,000 total if the employee is unable to work or telework because they're caring for a child whose:

- School or place of care is closed due to COVID-19
- Childcare provider is unavailable due to COVID-19

With two weeks of paid sick leave and 10 weeks of paid family leave combined, an employee could receive up to a total of 12 weeks up to \$12,000 of paid leave to care for a child.