



Emergency Paid Sick Leave Act (EPSLA) – Effective 4/1/20, Sunset 12/31/20

Which employers must comply:

	Private Sector	Public Agency
<50 employees	Some employers may be exempt*	Required compliance for all public agencies
50-499 employees	Required compliance	
500+ employees	Not required – can implement some or all provisions	

*An employer with <50 employees must be determined to be exempt from Emergency Paid Sick Leave. They may be eligible if:

- Paid leave would cause business expenses and financial obligations to exceed revenue
- The absence of FFCRA-requesting workers would entail a “substantial risk” to the company’s well-being or ability to operate due to “specialized skills, knowledge or the business or responsibilities”
- There are not enough qualified workers available to do the work performed by FFCRA-requesting employees and work is necessary for business to run at “minimal capacity”

NOTE: Healthcare providers and/or emergency responders employers may exclude employees from eligibility to take leave for caring for a child where the school or day care provider is closed due to COVID-19.

Things to Know:

All non-exempt employers or agencies **must** pay employees unable to work/telework due to caring for a child (under age of 18) where school/day care closed due to COVID-19.

Eligible employees	An employee who is sick and <ul style="list-style-type: none"> • Subject to a COVID-19 government-level quarantine/isolation order • Their healthcare provider advises self-quarantine due to COVID-19 • Experiencing symptoms of COVID-19 and seeking a medical diagnosis An employee who is caring for others sick with COVID-19 and <ul style="list-style-type: none"> • Caring for someone subject to government-level quarantine/isolation order or has been advised by healthcare provider to self-quarantine • Caring for a son or daughter whose school or day care is closed or unavailable
Leave for self	Yes
Leave to care for family	Yes
Leave period covered/paid	Two weeks
Rate of pay	100% normal rate of pay for employee, 2/3 normal rate of pay for care for others.
Maximum pay	\$511/day, \$5,100 max for employee. \$200/day, \$2,000 max for care for others.
Job protection	Yes. Except if the employer has less than 25 employees.
Discrimination forbidden	Yes
Enforcement by DOL	Yes. Temporary delay first 30 days after effective date.
Tax credits available	100% payroll tax credit for required paid sick leave wages, plus certain employer healthcare expenses. Private sector employers may obtain a tax credit for wage replacement.

As of the issuance of the Temporary Rule by the Department of Labor, the exemption for small employers is to be a case by case determination. Further, there is no means of submission of an exemption request or documentation to support a claim of exemption as of the issuance of the Temporary Rule.