Comparing Medical, Family, and Sick Leaves during COVID-19





When and Why are Your Employees Eligible for Leave?

Employees unable to work or telework due to the need to:

- Care for a son or daughter under 18 years old if school or place of care is closed
- Or child care provider is unavailable due to public health emergency
- 1. Local quarantine or isolation order
- 2. Health care provider advises self-quarantine
- 3. Experiencing symptoms and seeking diagnosis
- 4. Caring for individual subject to quarantine
- 5. Care for child whose school or child care is closed
- 6. Experiencing similar condition
- 1. Birth of a son or daughter
- 2. Placement with employee of a child for adoption or foster care
- 3. To care of an immediate family member with a serious health condition
- 4. Medical leave for an employee with a serious health condition
- 5. Spouse, son or daughter on covered active duty
- 6. Care for a covered servicemember with a serious injury or illness

Are Your Employees Eligible?

Employees who have been employed for at least 30 calendar days

May exclude:

- Certain health care providers and emergency responders
- Small businesses with less than 50 employees if business is in jeopardy

All employees eligible regardless of how long employed by employer

May exclude:

- Certain health care providers and emergency responders
- Small businesses with less than 50 employees for reasons 4-6 above

Is the Leave Paid?

- Employees who have worked 1,250 hours during the 12 months prior to start of leave
- Work at a location where the employer has 50 or more employees within 75 miles
- And, have worked for the employer for 12 months

- Yes, but the first 10 days can be unpaid (Employee can use accrued PTO)
- Remainder of leave must be at 2/3 the employee's regular rate of pay
- Paid leave is subject to a limit of \$200 per day up to a total amount of \$10,000

Yes. Based on employee's regular compensation but capped at a maximum of 100% of wages up to \$511 per day (total \$5,110) for reasons 1-3 above and 2/3 of wages up to \$200 per day (\$2,000 total) for reasons 4-6 above

No. Paid leave is not required

How Much Leave is Available?

Up to 12 weeks of job protected leave

- Full-time employees up to 80 hours of paid sick leave
- Part-time employees average hours worked over a 2-week period

12 workweeks in a 12-month period (up to 26 workweeks for a covered service member with a serious illness or injury)

Can the Employer Take a Credit for the Amount Paid to Employees?

Paid family leave tax credits are available

Paid sick leave tax credits are available

Not applicable

Please visit: <u>www.adp.com/covid-19</u> for additional employer insights and guidance during this challenging time.

