<table>
<thead>
<tr>
<th>Division E – Emergency Paid Sick Leave</th>
<th>Covered Employers</th>
<th>Duration of Leave</th>
<th>Qualifying Reasons for Leave</th>
<th>Required Wage Replacement</th>
<th>Applicability of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Private sector employers with fewer than 500 employees.</td>
<td>Employer must provide 2 weeks of paid sick leave for full-time covered employees.</td>
<td>1. Employee is subject to a Federal, state or local quarantine related to COVID-19. 2. Employee has been advised by a health care provider to self-quarantine. 3. Employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis. 4. Employee is caring for an individual who is subject to quarantine pursuant to 1 and 2. 5. To care for a child or children whose school or care provider is unavailable due to COVID-19. 6. Employee is experiencing a similar condition as specified by HHS, DOL or Treasury.</td>
<td>Reasons #1-3: Employee’s regular rate of pay. Capped at $511/day and $5,110 total. Reasons #4-6: 2/3 of employee’s regular rate of pay. Capped at $200/day and $2,000 total.</td>
<td>Private sector employers with fewer than 500 employees may obtain a credit for wage replacement: Employers receive 100% payroll tax credit (refundable as needed) for required paid sick leave wages plus certain health care expenses of the employer. Special rule for self-employed.</td>
<td></td>
</tr>
<tr>
<td>Public sector employers with 1 or more employees.</td>
<td>Special rule for part-time employees.</td>
<td></td>
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<tr>
<td>Good cause exemption for employers with fewer than 50 employees. Applies to reason #5 only. (DOL Rule)</td>
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<table>
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<tr>
<th>Division C – Emergency Family and Medical Leave</th>
<th>Covered Employers</th>
<th>Duration of Leave</th>
<th>Qualifying Reasons for Leave</th>
<th>Required Wage Replacement</th>
<th>Applicability of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Private sector employers with fewer than 500 employees.</td>
<td>Employer must provide 10 weeks of paid family and medical leave for employees (employed for at least 30 days). Special rule for part-time employees.</td>
<td>Employee is unable to work (or telework) due to a need for leave to care for a son or daughter under 18 years of age if the school or place of care has been closed, or the child care provider is unavailable, due to a public health emergency.</td>
<td>Not less than 2/3 of regular rate of pay based on # of hours scheduled to work. Capped at $200/day and $10,000 total.</td>
<td>Private sector employers with fewer than 500 employees may obtain a credit for wage replacement: Employers receive 100% payroll tax credit (refundable as needed) for required paid family and medical leave wages plus certain health care expenses of the employer. Special rule for self-employed.</td>
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<tr>
<td>Good cause exemption for employers with fewer than 50 employees. (DOL rule)</td>
<td>Special rule for part-time employees.</td>
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Prepared by Ways and Means Republicans