

## Fact Sheet: Coronavirus Emergency Paid Leave

All workers—before the coronavirus pandemic and especially now—need access to paid leave to recover from illness like COVID-19, or to care for a loved one, without compromising their paycheck or the health of others. However, when the coronavirus first arrived in the United States, our country had no national paid sick leave or paid family and medical leave policies in place. We are one of the only countries in the world without these protections.

Paid leave is critical because it supports the health and stability of whole communities and economies. Workers can use paid sick leave for short-term medical needs like recovering from an illness, attending doctor's appointments, or caring for a sick family member. Paid family and medical leave is used for longer-term medical or family caregiving needs like addressing a serious illness or injury, caring for a seriously ill or injured family member, welcoming a new child, and, in the case of COVID-19, caring for a child whose school or child care provider is closed.

In response to the unprecedented COVID-19 pandemic, Congress passed, and the president signed in March 2020, the first short-term, emergency laws to guarantee up to [60.6 million](#) private-sector workers and [22 million](#) public sector workers access to critical paid leave protections in the Families First Coronavirus Response Act and the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The emergency paid leave protections provide covered workers up to two workweeks of paid sick leave and up to 10 weeks of additional paid child care leave. The laws went into effect on April 1, 2020 and expire on December 31, 2020.

This fact sheet provides an overview of the new emergency paid sick leave and emergency paid child care leave laws. Additional resources from our partners are available on the [Paid Leave for All website](#).

## Now Is the Time for Paid Leave for All

Emergency paid sick leave and emergency paid child care leave are a critical first step to protect the health and economic security of workers, families, and communities in the United States during the coronavirus pandemic. But exemptions in the law and regulations mean that an estimated [68 million to 106 million](#) private-sector workers are excluded from these paid leave protections. Many of these workers earn low wages and are predominantly women, people of color, and immigrants. During this public health emergency, we cannot exclude essential workers, health care providers, and emergency responders from these critical protections. And the public agrees, with seven in 10 adults supporting paid sick days for front line workers and [87 percent](#) of voters saying all workers should have access to emergency paid sick and family leave.

As our country continues to feel the impact of the twin public health and economic crises, we must act to expand and make permanent paid sick leave and comprehensive paid family and medical for all workers. Congress must pass a national policy such as the [P.A.I.D. Leave Act](#) and the [Essential Workers Bill of Rights](#) to make paid leave for all a reality now and in the future.

## Emergency Paid Sick Leave and Emergency Paid Child Care Leave

**Emergency paid sick leave** is a new requirement for covered employers to provide employees with up to two workweeks of paid sick leave for coronavirus-related health and family caregiving purposes. **Emergency paid child care leave**, created through an amendment to the federal Family and Medical Leave Act (FMLA), requires covered employers to provide employees up to 12 weeks (10 weeks paid) of leave to care for a child whose school or child care provider has closed or is unavailable. Employers receive a reimbursement from the federal government through refundable payroll tax credits for emergency paid sick leave and emergency paid child care leave up to a qualifying amount.

### Duration of Leave

Full-time employees are eligible for 80 hours (two work weeks) of emergency paid sick leave and 12 weeks (10 weeks paid) of emergency child care leave.

Part-time employees are entitled to emergency paid sick leave equal to their average number of work hours (including overtime) in two weeks up to 80 hours, and emergency child care leave equal to their average daily hours up to 12 weeks (10 weeks paid).

### Employee Eligibility

Full-time, part-time, and temporary employees who work for covered employers are eligible for emergency paid sick leave (there is no tenure or hours requirement). For emergency paid child care leave, all full-time, part-time, and temporary employees are eligible if they have worked for their covered employer for 30 calendar days.

### Covered Employers and Workers

The law covers:

- All public employers;
- All private-sector employers with fewer than 500 employees; and
- Self-employed workers (including independent contractors) are also eligible for paid leave tax credits when they need to take time off, as discussed in more detail below.

Further exemptions may cause additional workers to be excluded:

- Most federal workers are not eligible for emergency paid child care leave. The [Office of Management and Budget](#) may also decide to exclude them from emergency paid sick leave.
- Employers of [health care providers](#) and [emergency responders](#) can exempt those employees from receiving any form of emergency paid sick leave.
- [Small businesses](#) with fewer than 50 employees can exempt themselves only from providing certain employees emergency paid sick leave for child care reasons if they believe it would cause them to go out of business.

### Qualifying Reasons for Leave and Wage Replacement

An eligible employee who works for a covered employer can take emergency paid sick leave or emergency paid child care leave if they are unable to work (or telework) for the following qualifying reasons, and at the corresponding wage replacement amount.

**Emergency paid sick leave qualifying reasons:**  
An employee...

**Employee's wage replacement:**

1. Is under a quarantine or isolation order;
2. Has been advised by their medical provider to self-quarantine;
3. Is experiencing symptoms of COVID-19 and seeking a diagnosis;

Regular rate of pay, up to \$511 per day or \$5,110 total over 80 hours.

4. Is caring for someone else under a quarantine or isolation order, or who has been advised by their medical provider to self-quarantine;
5. Is caring for their child whose school, child care provider or usual source of care is unavailable due to the coronavirus pandemic (including adult children incapable of self-care); or

Two-thirds of regular rate of pay, up to \$200 per day or \$2,000 total over 80 hours.

6. Is experiencing "any other substantially similar condition specified by" the Secretary of Health and Human Services in consultation with the Secretaries of the Treasury and Labor. *None have been specified at this time.*

**Emergency paid child care qualifying reason:**  
An employee...

**Employee's wage replacement:**

1. Is caring for their child whose school, day-care, or child care provider is unavailable due to the coronavirus pandemic (including adult children incapable of self-care)

The first 10 days are unpaid. Employees can elect to use other paid leave—emergency paid sick leave or accrued paid leave—during this time.

After the first 10 days, employees receive two-thirds of their regular rate of pay, up to \$200 per day or \$10,000 total over 10 weeks.

### Job Protection and Health Insurance Continuation

Emergency paid sick leave and emergency paid child care leave are job protected, and workers who use this leave cannot be discharged, disciplined, or in any other manner discriminated against. However, for emergency paid child care leave, employers with fewer than 25 employees do not have to restore a worker to their original or equivalent position if that position no longer exists due to circumstances caused by the public health emergency, although in that case, the employer must try to find another similar position for the worker.

While on emergency paid sick leave and emergency paid child care leave, workers have the right to the continuation of their health insurance on the same terms as if they were working.

### Impact on Existing Paid Leave Policies and Benefits

Emergency paid sick leave is provided to employees in addition to other leave provided by existing employer policy, collective bargaining agreement, and any other federal, state, or local law. Employers cannot require employees to use other leave before emergency paid sick leave.

Emergency paid child care leave is considered part of the 12-week total leave that employees are entitled to in a 12 month period under the Family and Medical Leave Act (FMLA). Therefore, any emergency child care leave an employee takes may count against their 12-week FMLA entitlement in a 12 month period. It also means that the emergency child care leave available to an employee may be reduced by any other FMLA leave they took within the previous 12 month period.

### Employer Reimbursement

Public sector employers are not eligible for reimbursement.

Private-sector employers can receive a refundable [tax credit](#) against their payroll taxes owed to the Internal Revenue Services for each calendar quarter equal to 100 percent of the qualified emergency paid leave wages and health insurance premiums (up to the maximum compensation) paid by the employer during that quarter. Employers may withhold payment of payroll taxes in the amount of the credit they expect to receive and can apply to receive any additional amount of the tax credit in advance.

Eligible [self-employed individuals](#) can also receive a refundable income tax credit to offset their federal self-employment tax equal to the qualifying amount for both emergency paid sick leave and emergency paid child care leave. For emergency paid sick leave, the amount is either 100 percent of their average daily self-employment income up to \$511 per day for leave taken for their health reasons, or two-thirds of their average daily self-employment income up to \$200 per day for leave taken for family caregiving reasons. For emergency paid child care leave, the amount is two-thirds of their average daily self-employment income up to \$200 per day up to \$10,000 total.