



Updated Guidelines for US Employers

U.S. law makers enacted a relief package for US employees and individuals. The Families First Coronavirus response Act will:

- Require employers with 500 or fewer employees to provide up to 14 days of paid sick leave due to a public health emergency (such as COVID-19). The 14 days' paid leave is available to employees for:
 1. Self-isolation due to coronavirus diagnosis
 2. Medical diagnosis or care if the employee is experiencing coronavirus symptoms
 3. Compliance with a recommendation or order by a public official with jurisdiction or health care provider on the basis that the physical presence of the employee on the job would jeopardize the health of others due to either:
 - a. Employee's exposure to coronavirus
 - b. Employee's exhibition of coronavirus symptoms
 4. Caring for or assisting a family member who is either:
 - a. Self-isolating due to coronavirus diagnosis
 - b. Experiencing coronavirus symptoms and needs medical diagnosis or care
 5. Caring for his or her child because the child's school or place of care has been closed, or the child's care provider is unavailable due to coronavirus
- Eligible employees will receive 100% of their salaries, up to \$511 per day
- Employers bear the cost of the paid sick leave
- Employers with 50 or fewer employees may be eligible for a federal tax credit to offset the cost of the paid sick leave
- The Families First paid leave is in addition to paid leave already provided by the employer
- The Families First paid leave entitlement will expire on December 31, 2020. The paid leave will not carry over into 2021

In addition, the Act provides for:

- Up to 12 weeks' leave for workers at two-thirds of their wages (up to \$4,000 total), paid through the Social Security Administration, related to the employee's own or a covered relative's illness caused by COVID-19
- The first two weeks of leave may be unpaid
- The 12 week leave program is one year only, commencing (retroactively) in January 2020 and expiring in January 2021

- The employer must offer the employee the same or a comparable position upon the employee's return from the leave
- Free COVID-19 testing for all
- Emergency food assistance to households with children who normally receive free or reduced-price meals in school, if school is closed for five days or longer
- Assistance to states to help process unemployment benefit applications more quickly.

Pearl Cohen is prepared to assist our clients with any COVID-19 related-questions.

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