



## **COVID-19: County Guidance**

### **Emergency Paid Sick Leave Act**

#### **Summary**

The Emergency Paid Sick Leave Act (EPSLA) provides paid leave to employees who are unable to work due to the Coronavirus, COVID-19. The amount of the benefit is greater for the employee's own illness than other covered reasons.

#### **What employees are entitled to leave?**

All employees, regardless of length of employment, are eligible for emergency paid sick leave. However, an employer of a health care provider or first responder may exclude these employees from receiving leave under this emergency legislation.

- ➔ **First responder exemption:** the Act does not define health care providers or emergency responders, but we expect that to include police, fire, and EMS. It could also include 911 dispatchers and even jail staff. We will provide more guidance on that question once regulations are written. Under the terms of the Act, health care/emergency responder employees are not automatically exempt, but the employer can elect to exempt them from the leave provisions.

#### **What employers are covered by this legislation?**

This Act applies to businesses with fewer than 500 employees. **This includes counties.** Companies with fewer than 50 employees may obtain an exemption from the Secretary of Labor if compliance would jeopardize their viability, but it is unclear if counties will be eligible for such an exemption.

#### **What are the leave benefits?**

Full-time employees are entitled to 80 hours of leave and part-time employees are entitled to leave for the number of hours they work on average over a two-week period if an employee is unable to work (including telework) for one of the reasons (1-6) below.

For leave under reasons 1, 2 and 3 below (the employee's own Coronavirus-related condition), leave benefits are paid at the employee's regular rate of pay, up to \$511 per day and \$5,110 total per employee. Leave under reasons 4, 5 and 6 below is limited to two thirds of the employee's regular rate of pay, up to \$200 per day and \$2,000 total per employee.

1. To comply with a federal, state, or local quarantine or isolation order related to COVID-19;
2. To comply with a health care provider's instruction to self-quarantine due to COVID-19 concerns;
3. To obtain a medical diagnosis if the employee is experiencing symptoms of COVID-19;
4. To care for or assist another individual (not limited to family members) who is subject to a Coronavirus-related federal, state or local quarantine or isolation order or has been advised by a health care provider to self-quarantine due to COVID-19 concerns;



5. To care for a child under 18 if the child's school or place of care has been closed, or the child care provider is not available, due to COVID-19; or
6. The employee is experiencing a substantially similar condition, as specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor.

**Employers may not require employees to use other paid leave before using emergency paid sick leave under the Act.**

**When does this go into effect?**

Leave provisions go into effect no later than April 2.

**How is this leave funded?**

Employers initially pay for the leave, but some employers will be able to recover some or all of the expense through refundable tax credits.

- ➔ The legislation excludes counties from the tax credit provision and does not otherwise address whether or how they will be reimbursed. This may be addressed via subsequent legislation or regulations, but at this time **we are unsure how or if counties will be reimbursed by the federal government.**