This document is intended to notify our clients and friends of general information about employee benefits issues. It is not intended, nor should it be used, as specific legal advice, and it does not create an attorney-client relationship.

|-------------------------------------|---------------------------|------|-----------------------------|
| **Covered Employers**               | Effective April 1, 2020, any private employer that employs fewer than 500 employees, other than:  
  o Small businesses (those that employ less than 50 employees) when requirements would jeopardize economic viability of the employer  
  o Public employers that employ one or more employees | Effective April 1, 2020, any private employer that employs fewer than 500 employees, other than:  
  o Small businesses (those that employ less than 50 employees) when requirements would jeopardize economic viability of the employer  
  o Public employers that employ one or more employees | Private-sector employers with 50 or more employees  
  Applies to all government employers regardless of number of employees | Below is a list of jurisdictions that have paid sick leave requirements.  
With the exceptions of Connecticut and Puerto Rico, every jurisdiction allows an employee to take leave for an illness/injury or to seek medical care for the employee or the employee’s spouse/child/parent. The vast majority of jurisdictions also allow leave for the care of more extended family members.  
Those locations with an asterisk authorize employees to use paid leave in the event their company or a family member’s school or place of care is closed due to a public health emergency.  
Federal: certain federal contractors  
States: AZ*, CA, CT, DC, ME*, MD, MA, MI*, NV*, NJ*, OR*, PR, RI*, VT*, WA*  
Cities and Counties:  
Berkeley, CA  
Bernalillo County, NM* (eff. 7/1/2020)  
Chicago, IL*  
Cook County, IL*  
Dallas, TX  
Duluth, MN  
Emeryville, CA  
Long Beach, CA  
Los Angeles, CA  
Minneapolis, MN*  
Montgomery County, MD*  
New York, NY*  
Oakland, CA  
Philadelphia, PA*  
Pittsburgh, PA*  
Prince George County, MD  
San Antonio, TX  
San Diego, CA*  
San Francisco, CA  
Santa Monica, CA  
SeaTac, WA  
Seattle, WA*  
St. Paul, MN*  
Tacoma, WA*  
Westchester County, NY* |
| **Reason(s) for Leave**             | Employee is subject to quarantine or isolation order, advised to self-quarantine by healthcare provider, or is experiencing symptoms and seeking a medical diagnosis related to COVID-19  
  Employee is caring for individual subject to quarantine or isolation order, advised to self-quarantine by healthcare provider  
  Employee is caring for employee’s son or daughter whose school/daycare has closed | Employee is unable to work/telework due to need to care for their son or daughter under age 18 whose school/daycare has closed  
  Employee is caring for employee’s spouse/child/parent, the birth/adoption of a child, and certain military service-related reasons |  |
| **Amount of Leave Available**       | Up to 80 hours for full-time employees  
  o Part-time employees receive a proportionally similar amount based on hours worked in a two-week period  
  Leave is not available beyond 12/31/2020 | Up to 12 work weeks of leave (only 10 work weeks paid)  
  Leave is not available beyond 12/31/2020 | Up to 12 work weeks per 12-month period |
| **Rate of Pay**                     | Leave paid at an employee’s regular rate of pay, up to $511 per day and $5,110 in total, if used for reason 1 above  
  Leave paid at $75 the employee’s regular rate of pay, up to $200 per day and $2,000 in total, if used for reasons 2 or 3 above | The first 10 days of leave can be unpaid unless an employee elects to use existing paid leave  
  The remaining leave time must be paid at 2/3 the employee’s regular rate, capped at $200 per day and $10,000 in the aggregate  
  Pay must account for overtime if overtime is normally scheduled, but no premium is required | Unpaid (unless paid time off is elected or required) |
| **Tax Credits**                     | Employer is entitled to a dollar-for-dollar refundable tax credit for leave benefits paid to an employee, up to $200 or $511 a day (depending on the reason for leave) | Employer is entitled to a dollar-for-dollar refundable tax credit for leave benefits paid to an employee, up to $200 a day and $10,000 in the aggregate | Unavailable |
| **Employee Notice Obligations**     | After employee’s first day of sick leave, employer can require employee to provide reasonable notice in order to continue receiving sick leave pay | Employee must give notice as soon as practicable |  |
| **Employer Notice Obligations**     | A model notice is available here. Employers should post it at work sites, even if they are temporarily shut down; online posting is recommended, as well | A model notice is available here. Employers should post it at work sites, even if they are temporarily shut down; online posting is recommended, as well | Once employer is aware of employee’s need for leave may qualify under FMLA, employer must provide eligible employee with notice of rights |