KUTAKROCK

	Emergency Paid Sick Leave (COVID-19)	Emergency FMLA (COVID-19)	FMLA	State/Local Paid Sick Leave
Covered Employers	Effective April 1, 2020, any private employer that employs fewer than 500 employees. Optional exclusions:	Effective April 1, 2020, any private employer that employs fewer than 500 employees. Optional exclusions: Small businesses (those that employ less than 50 employees) when requirements would jeopardize economic viability of the employer Employers of health care workers 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
Covered Employees	Any employee of a covered employer, regardless of their length of service However, emergency responders employed by a covered employer may be excluded	Any employee who has been employed by a covered employer for 30 calendar days However, emergency responders employed by a covered employer may be excluded	Those who have worked at least 1,250 hours during the 12 months preceding the start of leave Employer must employ at least 50 employees within a 75-mile radius of the employee's worksite	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
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	Serious health conditions of the employee or the employee's spouse/child/parent, the birth/adoption of a child, and certain military service-related reasons	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)
Amount of Leave Available	Up to 80 hours for full-time employees 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	Chicago, IL* Cook County, IL* Dallas, TX Duluth, MN Emeryville, CA Long Beach, CA
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 ²/₃ 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)	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*
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	San Francisco, CA Santa Monica, CA SeaTac, WA Seattle, WA
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	Employee must give 30 days' notice or as soon as practicable	St. Paul, MN* Tacoma, WA* Westchester County, NY*
Employer Notice Obligations	A model notice is available <u>here</u> . 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 <u>here</u> . 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	