



Comparison of the Families First Coronavirus Response Act (P.L. 116-127) and the CARES Act (P.L. 116-136), with the Provide Americans Insured Days (PAID) Leave Act (S. 3513)

MARCH 2020

P.L. 116-127 + P.L. 116-136		PAID Leave Act
Paid Sick Leave		
Length of Leave	<ul style="list-style-type: none"> • 10 days (2 work weeks) for emergency leave, or the equivalent of 2 weeks of leave for part-time workers, that can be used immediately 	<ul style="list-style-type: none"> • 14 days for sick leave during a public health emergency (or the equivalent of 2 weeks of leave for part-time workers), that can be used immediately • Up to 7 days permanent accrued leave (1 hour of leave accrued for every 30 hours worked), that can be used after 60 days. Sick time can be carried over.
Uses for Emergency Leave	<p>If an employee is unable to work or telework, one can access leave to:</p> <ul style="list-style-type: none"> • Care for oneself if, in circumstances related to COVID-19, one is: <ul style="list-style-type: none"> ○ Subject to a Federal, State, or local quarantine or isolation order ○ Advised by a health care provider to self-quarantine ○ Experiencing symptoms and seeking a medical diagnosis • Care for an individual subject to quarantine or isolation, or advised by a health care provider to self-quarantine, as described above • Care for a son or daughter whose school or place of care has been closed or whose child care provider is unavailable due to COVID-19 precautions • If one is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor 	<ul style="list-style-type: none"> • To care for yourself or a family member needing care because of being quarantined or isolated due to exposure linked to a public health emergency <ul style="list-style-type: none"> ○ Child, including biological, foster, or adopted child; stepchild; child of a domestic partner; legal ward; or a child of a person standing in loco parentis ○ Parent, including biological, foster, or adoptive parent; stepparent; parent-in-law; parent of a domestic partner; or legal guardian or other person who stood in loco parentis when the covered individual was a child ○ Spouse or domestic partner ○ Any other individual related by blood or affinity whose close association with the covered individual is the equivalent of a family relationship • To care for a child whose school is closed for a public health emergency • If your employer is closed for a public health emergency

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Paid Sick Leave		
Uses for Permanent Leave	<ul style="list-style-type: none"> • None 	<ul style="list-style-type: none"> • Personal illness or preventive care • To care for a family member • Absences related to domestic violence, sexual assault, or stalking
Wages	<ul style="list-style-type: none"> • Fully paid for personal care up to a cap of \$511 per day and \$5,110 total • 2/3 wage replacement for family care or to care for a child whose school or care provider has closed up to a cap of \$200 per day and \$2,000 total 	<ul style="list-style-type: none"> • Fully paid
Employer Requirements	<ul style="list-style-type: none"> • Applies to employers with fewer than 500 employees • Allows employers with fewer than 50 employees to seek a hardship exemption from DOL for providing paid sick days for school or place of care closures • Allows exemptions for health care providers and emergency responders • Allows OMB to exempt federal executive branch employees • Self-employed individuals (including sole proprietors and independent contractors) who pay self-employment taxes can claim refundable tax credits 	<ul style="list-style-type: none"> • Applies to all employers, including employers of independent contractors
Funding Mechanism	<ul style="list-style-type: none"> • All qualified employers can receive advanced credits against their payroll taxes (or against income taxes for self-employed individuals) for 100% of wages paid for emergency leave, up to caps of \$511 per employee per day for personal care, and \$200 per employee per day for family care 	<ul style="list-style-type: none"> • Public health emergency leave can be directly reimbursed by the Treasury • Paid sick and safe leave can be reimbursed by the Treasury until January 1, 2022 at which point it will be paid for by employers
Sunset	<ul style="list-style-type: none"> • December 31, 2020 	<ul style="list-style-type: none"> • None – emergency provisions are applicable for all public health emergencies

P.L. 116-127 + P.L. 116-136		PAID Leave Act
Paid Family and Medical Leave		
Length of Leave	<ul style="list-style-type: none"> Up to 90 days (12 weeks) 	<ul style="list-style-type: none"> Up to 90 days (12 weeks)
Uses for Emergency Leave	<ul style="list-style-type: none"> To care for a son or daughter under 18 whose school or place of care is closed, or their child care provider is unavailable because of a public health emergency, if one is unable to work or telework 	<ul style="list-style-type: none"> To care for yourself or a family member needing care because of being quarantined or isolated due to exposure linked to a public health emergency <ul style="list-style-type: none"> Child, including biological, foster, or adopted child; stepchild; child of a domestic partner; legal ward; or a child of a person standing in loco parentis Parent, including biological, foster, or adoptive parent; stepparent; parent-in-law; parent of a domestic partner; or legal guardian or other person who stood in loco parentis when the covered individual was a child Spouse or domestic partner Any other individual related by blood or affinity whose close association with the covered individual is the equivalent of a family relationship To care for a child whose school is closed for a public health emergency If your employer is closed for a public health emergency
Uses for Permanent Leave	<ul style="list-style-type: none"> None 	<ul style="list-style-type: none"> Serious health conditions To care for a family member To care for a new child Certain military caregiving and leave purposes <i>*Note: permanent leave becomes effective on January 1, 2022</i>
Wages	<ul style="list-style-type: none"> 2/3 wage replacement, except the first 10 days are unpaid (but can be substituted with paid sick leave), up to a cap of \$200 per day and \$10,000 in the aggregate 	<ul style="list-style-type: none"> For emergency leave, 2/3 wage replacement with a minimum of federal, state, or local minimum wage For permanent leave, 66% wage replacement, up to a cap of \$4,000 per month

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Paid Family and Medical Leave		
Eligibility Requirements	<ul style="list-style-type: none"> • Have worked at an employer for 30 days 	<ul style="list-style-type: none"> • For permanent leave, have earned income from employment for the previous 12 months and is insured for SSDI
Employer Requirements	<ul style="list-style-type: none"> • Applies to employers with fewer than 500 employees • Allows employers with fewer than 50 employees to seek a hardship exemption from DOL • Allows exemptions for health care providers and emergency responders • Allows employers with fewer than 25 employees to refuse reinstatement of an employee to work if the position no longer exists after the leave because of the public health emergency, and the employer takes reasonable efforts to restore the employee to an equivalent position • Allows OMB to exempt federal executive branch employees • Self-employed individuals (including sole proprietors and independent contractors) who pay self-employment taxes can claim refundable tax credits 	<ul style="list-style-type: none"> • Applies to all employers, including employers of independent contractors
Funding Mechanism	<ul style="list-style-type: none"> • All qualified employers can receive advanced credits against their payroll taxes (or against income taxes for self-employed individuals) up to \$200 per employee per day, and in the aggregate with respect to all calendar quarters, \$10,000 	<ul style="list-style-type: none"> • Emergency leave is reimbursed directly by the Treasury • Permanent leave is funded by employee and employer payroll contributions
Sunset	<ul style="list-style-type: none"> • December 31, 2020 	<ul style="list-style-type: none"> • None – emergency provisions are applicable for all public health emergencies

The National Partnership for Women & Families is a nonprofit, nonpartisan advocacy group dedicated to promoting fairness in the workplace, reproductive health and rights, access to quality, affordable health care and policies that help all people meet the dual demands of work and family. More information is available at NationalPartnership.org.

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