

State and Federal Responses to COVID-19



Below is a summary of the recent legislation and our interpretation. We will continue to update this as more information becomes available.

Emergency COVID-19 Paid Sick Leave (New York State Law)

Effective retroactively to January 1, 2020 and is secondary to the Federal Families First Coronavirus Response Act (below) which took effect on April 1, 2020

- Applies to ALL employers in New York State
- Applies specifically to employees, or employees' minor dependent children, who are subject to an order of mandatory or precautionary quarantine issued by the state of New York, the Department of Health, local board of health, or any government entity duly authorized to issue such order due to COVID-19
- Does NOT apply to non-essential workers required by the State to stop working - this is defined differently than a quarantine order
- Does NOT apply to employees that are voluntarily quarantined based solely on their own discretion
- Does NOT apply to employees that are able (or healthy enough) to work remotely or by other means
- Employers cannot require employees to use PTO or other employer provided sick leave before taking this benefit
- Additional resources from New York State: <https://paidfamilyleave.ny.gov/covid19>



Revised as of 5/11/2020

Please note that the material in this document is not intended to provide, and should not be relied on for tax, legal, or accounting advice.

Emergency COVID-19 Paid Sick Leave (New York State Law)

Employer Size	Employer Obligations	Employee Benefit
Private Employer 1-10 Employees Less than \$1m annual net income	<ul style="list-style-type: none"> - Unpaid sick leave until the end of the duration of quarantine order OR until April 1 when federal leave begins - Job protection until the end of the duration of quarantine order - Provide access to DBL/PFL Benefits 	<ul style="list-style-type: none"> -DBL/PFL will run concurrently -PFL will pay at 60% of your regular pay up to a weekly maximum of \$840.70 -DBL will pay the remainder of your pay up to a weekly maximum of \$2,043.92 -Total maximum benefit: \$2,884.62/week
Private Employer 1-10 Employees More than \$1m annual net income AND Private Employer 11-99 Employees	<ul style="list-style-type: none"> - 5 days of paid sick leave paid by the Employer (no State reimbursement) - Unpaid sick leave until the end of the duration of quarantine order OR until April 1 when federal leave begins - Job protection until the end of the duration of quarantine order - Provide access to DBL/PFL Benefits for the amount of time needed after the first 5 days 	Days 1-5: <ul style="list-style-type: none"> - Full salary continuation directly from employer Days 6 and beyond: <ul style="list-style-type: none"> -DBL/PFL will run concurrently -PFL will pay at 60% of your regular pay up to a weekly maximum of \$840.70 -DBL will pay the remainder of your pay up to a weekly maximum of \$2,043.92 -Total maximum benefit: \$2,884.62/week
Private Employer 100+ Employees AND Public Employer All sizes	<ul style="list-style-type: none"> - 14 days of paid sick leave paid by the Employer (no State reimbursement) - Job protection until the end of the duration of quarantine order - Employers over 500 will need to provide this benefit as needed even after federal law takes effect 	<ul style="list-style-type: none"> - Full salary continuation directly from employer for 14 days
Private Employers (all sizes)	<ul style="list-style-type: none"> -Provide access to PFL benefits for employees to care for minor dependent children that are subject to a quarantine/isolation order. 	<ul style="list-style-type: none"> -PFL will pay at 60% of your regular pay up to a weekly maximum of \$840.70 for the duration of the quarantine order

Families First Coronavirus Response Act (Federal Law)

Effective April 1, 2020 – December 31, 2020



- Applies to ALL employers with under 500 employees*
*There is an exemption for employers under 50 if compliance with the law will impact the viability of the business. The Secretary of Labor will issue additional guidance for who will fall under this exemption.
- Applies to ALL employees, regardless of how long they have worked for the employer (no waiting period for new employees)
- Does NOT apply to employees able (or healthy enough) to work remotely
- May not apply to health care professionals and emergency responders, unless provided voluntarily by the employer
- **Amounts paid by the employer pursuant to this act will be reimbursable by the IRS in the form of a tax credit**
- Employer contributions to health insurance premiums will also be reimbursable under this Act
- Additional resources from the IRS: <https://www.irs.gov/newsroom/treasury-irs-and-labor-announce-plan-to-implement-coronavirus-related-paid-leave-for-workers-and-tax-credits-for-small-and-midsize-businesses-to-swiftly-recover-the-cost-of-providing-coronavirus>
- Q&A from the DOL: <https://www.dol.gov/agencies/whd/pandemic/ffcra-questions>

Qualifying Reason for Leave	Benefits Provided by Employer	Notes
<p>1. Employee subject to a federal, state, or local quarantine or isolation due to COVID-19</p> <p>(Emergency Paid Sick Leave Act)</p>	<p>Full time employees: 80 hours of paid sick leave at 100% of employee’s regular pay rate*</p> <p>Part time employees: 100% of employee’s regular pay rate* for the average number of hours* the employee works during a 2-week period.</p> <p>Maximum Rate: \$511 per day, \$5,110 in total for a total of 10 days</p>	<ul style="list-style-type: none"> - Our understanding is that non-essential workers advised by the State to stop working would not qualify as a state quarantine order - Employee will need to provide supporting documentation to employer when requesting leave (see link to DOL Q&A for more info)
<p>2. Employee has been advised by a health care provider to self-quarantine due to COVID-19 concerns</p> <p>(Emergency Paid Sick Leave Act)</p>	<p>Same as above</p>	<ul style="list-style-type: none"> - Employees voluntarily quarantining without a doctor’s recommendation or due to their own personal preference would not qualify for this benefit - Employee will need to provide supporting documentation to employer when requesting leave (see link to DOL Q&A for more info)

Qualifying Reason for Leave	Benefits Provided by Employer	Notes
<p>3. Employee is experiencing COVID-19 symptoms AND seeking medical diagnosis</p> <p>(Emergency Paid Sick Leave Act)</p>	<p>Same as above</p>	<ul style="list-style-type: none"> - Our understanding is that if experiencing symptoms, an employee should contact a health care provider before requesting this benefit from their employer - Employee will need to provide supporting documentation to employer when requesting leave (see link to DOL Q&A for more info)
<p>4. Employee is caring for an individual who would fall under reasons 1 or 2 above</p> <p>(Emergency Paid Sick Leave Act)</p>	<p>Full time employees: 80 hours of paid sick leave at 2/3 of employee's regular pay rate*</p> <p>Part time employees: 2/3 of employee's regular pay rate* for the average number of hours* the employee works during a 2-week period</p> <p>Maximum Rate: \$200 per day, \$2,000 in total for a total of 10 days</p>	<ul style="list-style-type: none"> - Individual includes an immediate family member, someone who regularly resides in your home, or another person whose relationship to the employee creates an expectation that the employee will be able to provide care. - Cannot be used to care for someone that does not expect or depend on the employee's care - Employee will need to provide supporting documentation to employer when requesting leave (see link to DOL Q&A for more info)
<p>5. Employee is caring for the employee's child under 18 because the child's school or place of care has been closed due to public health emergency</p> <p>(Emergency Paid Sick Leave Act AND Emergency Family and Medical Leave Expansion Act)</p>	<p>Days 1-10:</p> <p>Full time employees: 80 hours of paid sick leave at 2/3 of employee's regular pay rate*</p> <p>Part time employees: 2/3 of employee's regular pay rate* for the average number of hours* the employee works during a 2-week period</p> <p>Maximum Rate: \$200 per day, \$2,000 in total for a total of 10 days</p> <p>Additional 10 weeks (part of Emergency Family and Medical Leave Expansion Act):</p> <p>Employees can receive an additional 10 weeks of pay for 2/3 of their regular pay following the same standards above</p> <p>Maximum Rate: \$200 per day, \$10,000 in total for a total of 10 weeks</p> <p>Overall total: 12 weeks at 2/3 pay for a maximum of \$12,000</p>	<ul style="list-style-type: none"> - The Emergency Family and Medical Leave Expansion Act portion of this section (additional 10 weeks) does have eligibility restrictions <ul style="list-style-type: none"> • Employees who have worked for their employer for at least 30 days prior to the first day of leave are eligible - Employee will need to provide supporting documentation to employer when requesting leave (see link to DOL Q&A for more info)

Qualifying Reason for Leave	Benefits Provided by Employer	Notes
<p>6. Employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretaries of Treasury and Labor</p> <p>(Emergency Paid Sick Leave Act)</p>	<p>Full time employees: 80 hours of paid sick leave at 2/3 of employee's regular pay rate*</p> <p>Part time employees: 2/3 of employee's regular pay rate* for the average number of hours* the employee works during a 2-week period.</p> <p>Maximum Rate: \$200 per day, \$2,000 in total for a total of 10 days</p>	<ul style="list-style-type: none"> - The Secretary of Health and Human Services has not yet identified a "substantially similar condition" and will provide additional guidance if and when such a condition is identified

*Regular pay rate and part-time hours worked will be determined by the average pay rate and hours worked during the 6 months prior to leave date. See link to DOL Q&A above for more information.



For additional questions, please reach out to your contact at Bond Benefits Consulting, visit www.bondbenefits.com, or send an email to info@bondbenefits.com.