

	Pay Code	Qualifying Event	Benefit Details
Paycheck Protection Loan (PPP)	<b>PPPCV</b>	Employer is participating in the PPP loan program to track wages paid	No limit to benefits. Hours and wages should be recorded separately for future reporting.
Federal Emergency Paid Sick Leave Act	<b>SICKCV1</b>	Employee is unable to work (or telework) and has been "advised" by a health care provider to self-quarantine due to concerns related to COVID-19	Up to 80 hours for FT EE (PT prorated); Up to 100% pay; Up to \$511/day; and Up to \$5,110 combined total benefits.
	<b>SICKCV1</b>	Employee is unable to work (or telework) and is subject to a federal, state, or local quarantine or isolation order regarding COVID-19	Up to 80 hours for FT EE (PT prorated); Up to 100% pay; Up to \$511/day; and Up to \$5,110 combined total benefits.
	<b>SICKCV1</b>	Employee is unable to work (or telework) and is experiencing symptoms of COVID-19 and is seeking a medical diagnosis	Up to 80 hours for FT EE (PT prorated); Up to 100% pay; Up to \$511/day; and Up to \$5,110 combined total benefits.
	<b>SICKCV</b>	Employee is unable to work (or telework) because the employee is caring for "an individual" subject to the first two qualifying events	Up to 80 hours for FT EE (PT prorated); Up to 2/3 pay; Up to \$200/day; and Up to \$2,000 combined total benefits.
	<b>SICKCV</b>	Employee is unable to work (or telework) to care for a minor child if school or place of care has closed or the childcare provider is unavailable due to COVID-19 precautions	Up to 80 hours for FT EE (PT prorated); Up to 2/3 pay; Up to \$200/day; and Up to \$2,000 combined total benefits.
	<b>SICKCV2</b>	Employee is experiencing any other substantially similar condition specified by the HHS in consultation with the DOT and DOL	Up to 80 hours for FT EE (PT prorated); Up to 2/3 pay; Up to \$200/day; and Up to \$2,000 combined total benefits.
Emergency FMLA Expansion	<b>FMLACV2</b>	Employee is unable to work (or telework) to care for a minor child if school or place of care has closed or the childcare provider is unavailable due to a public health emergency regarding COVID-19	10-day (unpaid) elimination period; Up to approximately 10 weeks; Up to 2/3 pay; Up to \$200/day; and Up to \$10,000 total benefits.
New York Sick Leave	<b>NYSICKCV</b>	Inability of an employee to perform regular duties of employment, when work from home is not available, due to mandatory or precautionary quarantine or isolation due to COVID-19	Employer size 11-99 and <11 if employer net income exceeds \$1M; Up to 5 days; Up to 100% pay; and Unlimited maximum benefit
	<b>NYSICKCV</b>	To provide care for minor dependent child of the employee who is subject to the mandatory or precautionary order of quarantine or isolation	Employer size 11-99 and <11 if employer net income exceeds \$1M; Up to 5 days; Up to 100% pay; and Unlimited maximum benefit
	<b>NYSICKCV</b>	Inability of an employee to perform regular duties of employment, when work from home is not available, due to mandatory or precautionary quarantine or isolation due to COVID-19	Employer size 100+ or public employer; Maximum quarantine (est. 14 days); Up to 100% pay; and Unlimited maximum benefit
	<b>NYSICKCV</b>	To provide care for minor dependent child of the employee who is subject to the mandatory or precautionary order of quarantine or isolation	Employer size 100+ or public employer; Maximum quarantine (est. 14 days); Up to 100% pay; and Unlimited maximum benefit
New York DBL/PFL Expansion	<b>Paid by Carrier</b>	Inability of an employee to perform regular duties of employment, when work from home is not available, due to mandatory or precautionary quarantine or isolation due to COVID-19	Employer size 11-99 and <11 if employer net income exceeds \$1M; Up to 9 days; Up to 100% pay for DBL; DBL up to \$2,043.92/week; PFL up to \$840.70/week; and Up to \$2,884.62 total max. weekly benefits
	<b>Paid by Carrier</b>	To provide care for minor dependent child of the employee who is subject to the mandatory or precautionary order of quarantine or isolation	Employer size 11-99 and <11 if employer net income exceeds \$1M; Up to 9 days; Up to 60% pay for PFL; PFL up to \$840.70/week; and Up to \$840.70 total max. weekly benefits

# Emergency Paid Sick Leave Act



## Who is eligible?

Employees of private employers who have fewer than 500 employees\*

## What are the qualifying events?

**Employee cannot work or telework because:**

- Employee has been "advised" by a health care provider to self-quarantine due to concerns related to COVID-19 (Own Health Condition)
- Employee is subject to a federal, state, or local quarantine or isolation order regarding COVID-19 (Own Health Condition)
- Employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis (Own Health Condition)
- Employee is caring for "an individual" subject to the first 2 qualifying events (Care for another)
- Employee is caring for a minor child if school or place of care has closed or the childcare provider is unavailable due to COVID-19 precautions (Care for another)
- Employee is "experiencing any other substantially similar condition" specified by the HHS in consultation with the DOT and DOL (Own Health Condition)

## Emergency Paid Sick Leave

	Qualifying Event	Paid Duration	Pay	Benefit Maximum / Day	Total Maximum Benefits	Tax Credit? Y/N	Tax Credit* Maximum / Day
1	Employee is unable to work (or telework) and has been "advised" by a health care provider to self-quarantine due to concerns related to COVID-19	80 hours for F/T EE <sup>+</sup>	Up to 100% Pay	Up to \$511		Y	\$511
2	Employee is unable to work (or telework) and is subject to a federal, state, or local quarantine or isolation order regarding COVID-19	80 hours for F/T EE <sup>+</sup>	Up to 100% Pay	Up to \$511	Up to \$5,110 combined	Y	\$511
3	Employee is unable to work (or telework) and is experiencing symptoms of COVID-19 and seeking a medical diagnosis	80 hours for F/T EE <sup>+</sup>	Up to 100% Pay	Up to \$511		Y	\$511
4	Employee is unable to work (or telework) because the employee is caring for "an individual" subject to the first 2 qualifying events	80 hours for F/T EE <sup>+</sup>	Up to 2/3 Pay	Up to \$200		Y	\$200
5	Employee is unable to work (or telework) to care for a minor child if school or place of care has closed or the childcare provider is unavailable due to COVID-19 precautions	80 hours for F/T EE <sup>+</sup>	Up to 2/3 Pay	Up to \$200	Up to \$2,000 combined	Y	\$200
6	Employee is experiencing any other substantially similar condition" specified by the HHS in consultation with the DOT and DOL	80 hours for F/T EE <sup>+</sup>	Up to 2/3 Pay	Up to \$200		Y	\$200

\* An employer can apply for this Tax Credit through their payroll tax reporting  
<sup>+</sup> Part Time Employees will have less time available based on the average number of hours the Employee works over a two-week period

## Emergency FML Expansion Act



### Who is eligible?

- Employees of private employers who have fewer than 500 employees
- Employees of certain public employers



### What are the qualifying events?

- Employee is unable to work (or telework) to care for a minor child if school or place of care has closed or the childcare provider is unavailable, due to a public health emergency regarding COVID-19



### What key provisions were removed from prior bill?

- Self-isolation due to exposure or exhibiting symptom of coronavirus
- To care for a family member due to that family member's exposure to coronavirus or showing symptoms of coronavirus

## Emergency FML Expansion

Qualifying Event	Paid Elimination Period	Paid Duration	Pay	Benefit Maximum / Day	Total Maximum Benefits	Tax Credit? Y/N	Tax Credit Maximum / Day
Employee is unable to work (or telework) to care for a minor child if school or place of care has closed or the childcare provider is unavailable, due to a public health emergency regarding COVID-19	10 Days (Unpaid)	Appx. 10 weeks	Up to 2/3 Pay	Up to \$200	Up to \$10,000	Y	\$200

\* An employer can apply for this Tax Credit through their payroll tax reporting

# Benefit Eligibility by Size

Employees	NY Leave and Benefit Requirements
100 or more employees	<ul style="list-style-type: none"> <li>Employers must provide paid sick leave to their employees for the full duration of the quarantine period</li> </ul>
11-99 employees	<ul style="list-style-type: none"> <li>Employers must provide paid sick leave to their employees for the first five days of the quarantine at 100% of their pay</li> <li>PFL/DBL Insured: After the fifth day of leave, employees are eligible for DBL and PFL benefits until the end of the quarantine period. During the PFL/DBL benefit period, employers must provide unpaid sick leave to employees.</li> </ul>
10 or fewer employees, with employer net income of more than \$1 million	<ul style="list-style-type: none"> <li>Employers must provide paid sick leave to their employees for the first five days of the quarantine at 100% of their pay.</li> <li>PFL/DBL Insured: After the fifth day of leave, employees are eligible for DBL and PFL benefits until the end of the quarantine period. During the PFL/DBL benefit period, employers must provide unpaid sick leave to employees.</li> </ul>
10 or fewer employees with employer net income of up to \$1 million	<ul style="list-style-type: none"> <li>PFL/DBL Insured: Employees are eligible for DBL and PFL benefits during the entire quarantine period. During this time period, employers must provide unpaid sick leave to employees.</li> </ul>

## NY Sick Leave

### Qualifying Event:

The NY COVID-19 law only pertains to a period of mandatory or precautionary quarantine or isolation.

Qualifying Event	ER Size	Duration	Benefit Amount	Benefit Maximum	Benefit Payer
Inability of an employee to perform regular duties of employment, when work from home is not available, due to mandatory or precautionary quarantine or isolation due to COVID-19	<100 <sup>1</sup>	5 days	100% Pay	None	ER
To provide care for minor dependent child of the employee who is subject to the mandatory or precautionary order of quarantine or isolation.	<100 <sup>1</sup>	5 days	100% Pay	None	
Inability of an employee to perform regular duties of employment, when work from home is not available, due to mandatory or precautionary quarantine or isolation due to COVID-19	100+ Lives or Public Employer	14 days <sup>2</sup>	100% Pay	None	ER
To provide care for minor dependent child of the employee who is subject to the mandatory or precautionary order of quarantine or isolation.	100+ Lives or Public Employer	14 days <sup>2</sup>	100% Pay	None	

<sup>1</sup> Employers with 0-10 employees and up to \$1M in net income in 2019 are required to provide unpaid, job protected sick leave and the DBL/PFL benefit will pay during the full quarantine period.  
<sup>2</sup> Duration dependent on the quarantine period with an estimated minimum of 14 days.

## NY DBL/PFL Expansion

### Qualifying Event:

The NY COVID-19 law only pertains to a period of mandatory or precautionary quarantine or isolation and does not impact COVID-19 diagnosed DBL claims after the quarantine period where those claims would revert back to the existing DBL/PFL qualification and benefit amounts.

Qualifying Event	ER Size	Duration	Benefit Amount	DBL Max Benefit / Week	PFL Max Benefit / Week	Total Maximum Weekly Insured Benefits	Benefit Payer
Inability of an employee to perform regular duties of employment, when work from home is not available, due to mandatory or precautionary quarantine or isolation due to COVID-19	<100 <sup>1</sup>	9 days <sup>1</sup>	Up to 100% Pay for DBL	\$2,043.92	\$840.70	\$2,884.62	DBL/PFL Provider
To provide care for minor dependent child of the employee who is subject to the mandatory or precautionary order of quarantine or isolation.	<100 <sup>1</sup>	9 days <sup>1</sup>	Up to 60% Pay for PFL	N/A	\$840.70	\$840.70	
Inability of an employee to perform regular duties of employment, when work from home is not available, due to mandatory or precautionary quarantine or isolation due to COVID-19	100+ Lives or Public Employer	N/A	N/A	N/A	N/A	N/A	N/A
To provide care for minor dependent child of the employee who is subject to the mandatory or precautionary order of quarantine or isolation.	100+ Lives or Public Employer	N/A	N/A	N/A	N/A	N/A	N/A

<sup>1</sup> Employers with 0-10 employees and up to \$1M in net income in 2019 are required to provide unpaid, job protected sick leave and the DBL/PFL benefit will pay during the full quarantine period. Duration for all others dependent on the period of the quarantine period with an estimated minimum of nine days, based on a 14-day quarantine.