

## **COVID-19 PAID LEAVE OBLIGATIONS FOR EMPLOYERS**

Over the past week, federal and New York State laws have been enacted to require certain employers to provide paid benefits to employees who cannot work as a result of COVID-19.

### **New York State Law Obligations:**

As of March 18, 2020, New York State's COVID-19 Quarantine Leave Law (Quarantine Leave Law) requires employers, with limited exceptions, to provide job protection and up to 14 days of paid quarantine benefits to employees who are unable to work because they are subject to a mandatory or precautionary order of quarantine or isolation by the New York State Department of Health, or other authorized entity.

If an employee is not entitled to paid quarantine benefits or has otherwise exhausted such benefits and remains unable to return to work, s/he may be eligible for New York statutory disability and Paid Family Leave (PFL) benefits. Employees may also be eligible for PFL benefits if they are unable to work because they must care for a child who is subject to a mandatory or precautionary order of quarantine or isolation due to COVID-19.

### **Federal Law Obligations**

As of April 1, 2020, the federal Families First Coronavirus Response Act (FFCRA), requires all employers with fewer than 500 employees to provide paid benefits to employees who are unable to work for reasons related to COVID-19.

Specifically, employers must provide employees with:

- Two weeks of paid sick time, at their regular rate of pay up to \$511.00 per day, when they are unable to work because they are quarantined under a government order or upon advice of a health care provider and/or are experiencing COVID-19 symptoms and seeking a medical diagnosis.
- Two weeks of paid sick leave, at 2/3<sup>rd</sup>s their regular rate of pay up to \$200.00 per day, when they are unable to work because they need to care for: (a) an individual subject to a government order of quarantine or upon the advice of a health care provider; or (b) a child whose school or childcare provider is closed or unavailable due to reasons related to COVID-19.

Additionally, employees who have been employed by the employer for at least 30 days are also eligible for an additional 10 weeks of paid leave, at 2/3<sup>rd</sup>s their regular rate of pay up to \$200.00 per day, under the federal Family and Medical Leave Act, when they are unable to work because of the need for leave to care for a child whose school or childcare provider is closed or unavailable for reasons related to COVID-19.

Employers may seek a reimbursement of paid FFCRA benefits through tax credits.

***New York State and Federal Obligations Combined***

The FFCRA and Quarantine Leave Law subject employers to overlapping obligations and provides employees with overlapping benefits. In anticipation of this, the Quarantine Leave Law reduces its benefits by those received for similar reasons under federal law. Therefore, as of April 1, 2020, benefits under the FFCRA and Quarantine Leave Law benefits will run concurrently and, at most, an employee will receive 14 days of paid sick leave, at their regular rate of pay, under the two laws.

Whiteman Osterman & Hanna LLP can assist with these issues and more, as you and your business work to navigate the novel and difficult decisions arising from the COVID-19 pandemic. For assistance with FFCRA, Quarantine Leave Law, and how these benefits relate to your current time off accruals, please contact one of our labor and employment attorneys:

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