



Family and Medical Leave, Paid Sick Leave Fact Sheet

Updated April 15, 2020; 12:56 pm

Does AIM have webinar?

[Coronavirus Response Act - What Does this Mean for Employers?](#)
[Families First Coronavirus Response Act](#) and [slides here](#)

Do the new Family and Medical Leave Act (FMLA) and Paid Sick Leave Requirements apply to all employers?

No. The expanded emergency family and medical leave and paid sick leave requirements apply only to private employers with 500 or fewer employees. Small businesses with fewer than 50 employees may qualify for an exemption from providing leave benefits for school or child-care facility closures through the Department of Labor.

Are Family and Medical Leave and Paid Sick Leave the same?

No. Expanded family and medical leave may in some cases be added on to new paid sick leave requirements for employers.

Paid Sick Leave

- Qualifying employers must offer up to two weeks (80 hours) of leave at the employee's regular rate of pay, the federal minimum wage, or the applicable state/local minimum wage – whichever is greater - if the employee is unable to work because he or she is quarantined pursuant to a government order or advice of a health care provider, and/or is experiencing COVID-19 symptoms and seeking a medical attention.
- Similarly, if an employee cannot work because he or she is taking care of someone demonstrably quarantined by government order or is taking care of a child whose school or child-care program has shut down in response to the public health emergency, qualifying employers must provide up to two weeks (80 hours) of paid sick leave at two-thirds of the employee's regular rate of pay the federal minimum wage, or the applicable state/local minimum wage – whichever is greater.

Family and Medical Leave

- Qualifying employers must in some instances provide up to 10 weeks of additional paid expanded family and medical leave at two-thirds the employee's regular rate of pay in addition to paid sick leave when an employee is unable to work due to a bona fide need for leave to care for a child whose school or child care provider is closed or unavailable for reasons related to COVID-19.

Will the federal government help employers cover these costs?

Yes. Qualifying employers who pay sick or child-care leave will be able to retain an amount of the payroll taxes equal to the amount of qualifying sick and child-care leave that they paid, rather than deposit them with the IRS, including:

- withheld federal income taxes;
- the employee share of Social Security and Medicare taxes; and
- the employer share of Social Security and Medicare taxes with respect to all employees.

What if these payroll tax exemptions are not enough to pay for qualified sick and childcare leave?

If the payroll taxes are insufficient to cover the cost of qualified sick and child-care leave, employers will be able file a request for an accelerated payment from the IRS. The IRS expects to process these requests in two weeks or less and will provide additional guidance on this expedition within the month of April.

Who can I call at AIM to answer questions?

AIM members should contact the AIM Hotline at 800-470-6277.

To learn more about AIM, visit [Membership](#) or contact our membership team at membership@aimnet.org