

## ***YOU NEED TO BE READY TO GIVE WORKERS EMERGENCY SICK DAYS***

In response to Covid-19, aka the Corona Virus, President Trump has agreed to a new law that will take effect in 15 days that **will** affect you as a small business owner.

As a small business owner (with employees) you need to know the following:

### **Emergency Sick Leave Is For ALL Employees**

The new law says that a private employer with less than 500 workers must:

1. Provide paid sick leave to an employee who has the Corona virus, is caring for someone with it, *or is caring for a child whose school or daycare has closed.*
2. Full time employees get 80 hours of paid leave; part time employees get paid leave equal to their average weekly hours.
3. An employee is paid their full wage (capped at \$511 per day) if they are sick and 2/3rds of their wage (capped at \$200 per day) if they are caring for a child off from school.
4. Wages paid will not be taxed the 6.2% of social security payroll tax on these wages.
5. Employers with a sick leave policy must provide employees with this new policy first.
6. Employers cannot require an employee to find their own replacement.
7. Employers cannot fire an employee who requests paid leave.
8. The US government will make new rules that exempt small businesses with less than 50 employees from paid leave requirements “when the imposition of such requirements would jeopardize the viability of the business as a going concern.”

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### **Emergency Family Medical Leave Act Applies to ALL Employees**

The new law says that a private employer with less than 500 workers must:

1. provide up to 12 weeks of FMLA leave for all employees employed more than 30 days who are unable to work because they must care for a minor child if the child’s school or daycare has closed due to a corona virus emergency.
2. The first ten days can be unpaid (but emergency sick leave pays for the first ten days) but after that the employee who takes FMLA leave to care for a child out of school with a corona virus emergency must be paid at least 2/3rds of their normal pay rate, capped at \$200 per day and a total of \$10,000.
3. Employees on leave must be restored to their old job after leave is over unless the employer has less than 25 employees *if the position held by the employee no longer exists due to a loss of business from the corona virus.*
4. Wages paid to an employee will not be subject to the 6.2% social security payroll tax.
5. The US government will make rules that could exempt businesses with less than 50 employees from complying.

*We are reviewing the details of the Small Business Financial Assistance provisions in the new law and we will send you details about what is made available to small business owners over the weekend. **Stay Safe and Stay Tuned!***

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