

COVID-19 PAID SICK LEAVE FACT SHEET

Federal Families First Coronavirus Response Act (FFCRA):

- 80 hours Paid Sick Leave (PSL) for FTE; average hours over 2 week period used to calculate PSL for PTE
- 100% wage replacement if employee is quarantined and/or has COVID-19 symptoms and seeking medical diagnosis
- 66% wage replacement if employee cannot work because of need to care for someone who is quarantined or a child
- Max wage replacement: \$511/day and \$5,110 total for 100% wage replacement and \$200/day and \$2,000 total for partial wage replacement
- Businesses can withhold PSL from quarterly taxes
- Applies to most businesses with fewer than 500 employees - businesses with <50 employees may be exempt from certain provisions
- Furloughed workers, and workers able to telecommute cannot use Emergency Paid Sick Leave

Proposed Ordinance - City of Oakland

- Employers with greater than 50 employees required to provide PSL; FTE hours match FFCRA; PTE hours are highest 14-day average from 2/3/20 to 3/4/20
- 100% wage replacement for **ALL** FFCRA uses. Employees can use PSL if they are 65+ and have a health condition putting them at higher risk for illness due to COVID-19 or if they are caring for their child whose school is closed.
- If employee is laid off, employer must pay out any accumulated PSL under Measure FF (max 72 hours of wages)
- Franchises and unregistered janitorial companies counted towards 51%+ employers

Potential Costs for Businesses

- 33% of PSL for employees caring for someone who is quarantined or caring for a child whose school or child care center is closed will **NOT** be reimbursed by the Federal government.
- Wages for employees using PSL to isolate because they are 65+ with medical condition will **NOT** be reimbursed by the Federal government
- Accumulated PSL paid out to laid off employees will **NOT** be reimbursed by the Federal government
- Businesses with more than 500 employees subject to PSL requirements, but will **NOT** be reimbursed by Federal government

FFCRA and the Proposed Emergency Paid Sick Leave Ordinance

	Reason for Taking Sick Leave	Wage Percentage Compensation	Maximum Hours of Sick Leave	Maximum Potential Cost to Businesses	Notes
FFCRA					
1	Employee is subject to local quarantine order related to COVID-19	100%	80 hours	FFCRA reimburses all cost	Employee must not be able to work or telework. If Employee is furloughed or there is no work for Employee due to worksite closure, Employee is exempt from EPSL
2	Employee has been advised by a health care provider to self-quarantine related to COVID-19	100%	80 hours	FFCRA reimburses all cost	
3	Employee is experiencing COVID-19 symptoms and is seeking a medical diagnosis	100%	80 hours	FFCRA reimburses all cost	
4	Employee is caring for an individual subject to (1) or (2)	66%	80 hours	FFCRA reimburses all cost	Per Federal regulations, the individual needs to depend on the Employee for care AND have a reasonable expectation to receive that care
5	Employee is caring for a child whose school or place of care/childcare provider is close due to COVID-19	66%	480 hours (see notes)	FFCRA reimburses all cost	
6	Employee is experiencing "substantially-similar" condition specified by HHS, DOL, DOT	66%	80 hours	FFCRA reimburses all cost	No conditions have been specified to date
Proposed Oakland Ordinance					
4	Employee is caring for an individual subject (1) or (2)	33%	80 hours	\$3,110.00	FFCRA reimburses for 66%.
5	Employee is caring for a child whose school or place of care/childcare provider is close due to COVID-19	33%	80 hours	\$3,110.00	FFCRA covers first 2 weeks; Emergency Family Medical Leave Expansion Act covers next 10 weeks. Proposed ordinance only covers first 2 weeks. FFCRA reimburses for 66%.
	Employee who is over 65 years old and/or has a condition which increases their risk for catastrophic illness if contracting COVID-19	100%	80 hours	\$5,110.00	Employee would have to earn \$63.89/hr to reach the cap
	Businesses with more than 500 employees worldwide	100%	80 hours	\$5,110.00	Employee would have to earn \$63.89/hr to reach the cap
	Accumulated PSL payout for laid off employees	100%	72 hours	see notes	No cap on payout amount; dependent on compensation. Only applicable if Employer lays off Employee; separate from FFCRA/Emergency Paid Sick Leave

*pending City Attorney review

Cost of Proposed Ordinance to Employers with 51-500 Employees for Full Time Workers at Different Pay Scales

Reason for Taking Sick Leave	Maximum Cost if Employee Earns...				
	Minimum Wage (\$14.14)	\$20/hr	\$30/hr	\$40/hr	Cap (\$63.86/hr)
Employee is caring for an individual subject (1) or (2)	\$377.07	\$533.33	\$800.00	\$1,200.00	\$3,110.00
Employee is caring for a child whose school or place of care/childcare provider is close due to COVID-19	\$377.07	\$533.33	\$800.00	\$1,200.00	\$3,110.00
Employee who is over 65 years old and/or has a condition which increases their risk for catastrophic illness if contracting COVID-19	\$1,131.20	\$1,600.00	\$2,400.00	\$3,200.00	\$5,110.00
Businesses with more than 500 employees worldwide	\$1,131.20	\$1,600.00	\$2,400.00	\$3,200.00	\$5,110.00
Measure FF payout for laid off employees (assuming Employee has capped Measure FF accrual)	\$1,018.08	\$1,440.00	\$2,160.00	\$2,880.00	N/A

*Aside from Measure FF Payout, these are mutually exclusive.

**To calculate Part Time hours, use highest number of hours employee worked during 14-day period from 2/3/20-3/4/20.

Cost of Proposed Ordinance to Employers with more than 500 Employees for Full Time Workers at Different Pay Scales

Reason for Taking Sick Leave	Maximum Cost if Employee Earns...				
	Minimum Wage (\$14.14)	\$20/hr	\$30/hr	\$40/hr	Cap (\$63.86/hr)
Employee is caring for an individual subject (1) or (2)	\$1,131.20	\$1,600.00	\$2,400.00	\$3,200.00	\$5,110.00
Employee is caring for a child whose school or place of care/childcare provider is close due to COVID-19	\$1,131.20	\$1,600.00	\$2,400.00	\$3,200.00	\$5,110.00
Employee who is over 65 years old and/or has a condition which increases their risk for catastrophic illness if contracting COVID-19	\$1,131.20	\$1,600.00	\$2,400.00	\$3,200.00	\$5,110.00
Businesses with more than 500 employees worldwide	\$1,131.20	\$1,600.00	\$2,400.00	\$3,200.00	\$5,110.00
Measure FF payout for laid off employees (assuming Employee has capped Measure FF accrual)	\$1,018.08	\$1,440.00	\$2,160.00	\$2,880.00	N/A

*Aside from Measure FF Payout, these are mutually exclusive.

**To calculate Part Time hours, use highest number of hours employee worked during 14-day period from 2/3/20-3/4/20.