Information for Union-Signatory Construction Industry Employers
related to the
Paid Leave Provisions Originating from the Families First Coronavirus Response Act (FFCRA)

***April 1, 2021 Update***

The American Rescue Plan Act of 2021 (ARPA) was signed into law on March 11, 2021. It extends the tax credit reimbursement program for covered employers that voluntarily provide paid sick leave and paid family leave to employees through September 30, 2021. While employers’ participation in this program is voluntary, the leave must be offered pursuant to new rules in order to maintain eligibility for tax credit reimbursement. Important aspects of the new rules are:

- Employees may take 80 hours of Paid Sick Leave between April 1 and September 30, regardless of how much leave they took prior to April 1.
- Employees are eligible for Paid Sick Leave in three new and additional circumstances: 1) while waiting for results of a COVID-19 test/diagnosis, provided that they have been exposed or the employer has requested the test (even if the employee is not experiencing symptoms of COVID-19); 2) to obtain a COVID-19 vaccination; or 3) while recovering from complications related to the COVID-19 vaccination.
- Paid Family Leave is further expanded. The first ten days of Paid Family Leave are no longer unpaid, as was originally provided, and it is now available for all of the same reasons as paid sick leave. Additionally, the tax credit is available for covered wages up to $12,000, an increase from the prior amount of $10,000.
- Employers can now claim tax credits for contributions made to union apprenticeship and defined benefit plans for sick leave and paid FMLA hours.

This guide has been updated with information on the ARPA changes. Sections in which changes appear have been marked with **.

The Families First Coronavirus Response Act (FFCRA) was signed into law on March 18, 2020. It became effective on April 1, 2020. Covered employers were required to provide FFCRA paid leave during the period of April 1, 2020 through December 31, 2020. As of January 1, 2021 covered employers were no longer required to provide paid leave under the FFCRA, but covered employers that voluntarily continued to provide Emergency Paid Sick Leave (EPSL) and Emergency Paid Family Leave (EPFL) remained eligible to receive a corresponding tax credit. The EPSL/EPFL tax credit program was further extended with several modifications by the American Rescue Plan Act (ARPA), effective April 1, 2021 through September 30, 2021.

This summary lays out key provisions with information tailored specifically to scenarios where affected employees are working under a typical building trades union collective bargaining agreement.
As a preliminary matter, employers are advised to work with their employer association, the local union, and the Taft-Hartley plan professionals to ensure proper implementation. This document provides general information based on guidance from federal agencies and is not a substitute for specific legal or professional advice.

There were two paid leave provisions of the FFCRA. They have been somewhat modified by ARPA:

1. **Paid Sick Time**
   
   A. Up to two weeks or 80 hours of Paid Sick Leave is available to employees as follows:
      
      i. 100% of the employee’s regular rate (i.e. taxable wages) up to $511 per day or $5,110 in the aggregate for an employee who:
         
         o is subject to a federal, state, or local government quarantine or isolation order
         o has been advised by a health care provider to self-quarantine due to concerns related to COVID-19
         o is experiencing symptoms of COVID-19 and is seeking a medical diagnosis
         o **Is getting a COVID-19 vaccination
         o **Is recovering from adverse reactions to the COVID-19 vaccine
         o **Is seeking or awaiting the results of a test/diagnosis for COVID-19 after an exposure or if their employer has requested the test/diagnosis, even if there are no symptoms displayed.

      ii. 2/3 (66.6%) of the employee’s regular rate (i.e. taxable wages) up to $200 per day or $2,000 in the aggregate for an employee who:
         
         o is caring for an individual under a government quarantine or isolation order or has been advised to self-quarantine;
         o is caring for a son or daughter if the child’s school or place of care is unavailable; or
         o is experiencing any other substantially similar condition specified by the Department of Health and Human Services (in consultation with the Departments of Treasury and Labor).

2. **Paid Family Leave**
   
   A. Up to 12 weeks of paid expanded family leave is available at 2/3 (66.6%) of the employee’s regular rate (i.e. taxable wages) up to $200 per day or $12,000 in the aggregate for an employee who is unable to work or telework due to a need for leave to care for a son or daughter under 18 years of age whose school, daycare, or place of care has been closed as a result of the coronavirus. With the implementation of ARPA, it is also available for any of the reasons listed in #1, above, for which paid sick leave is available. Therefore, now employees who exhaust their ten days of paid sick leave may be eligible for additional leave that they would not have been prior to ARPA.

   B. Before the April 1, 2021 ARPA changes, the first two weeks of the 12-week Paid Family Leave period were **unpaid**; however, employees could use 80 hours of Paid Sick Time to receive pay during the initial two-week period. Effective April 1, 2021, the entire 12-week Paid Family Leave period is paid.
Because of the elimination of the 10-day unpaid period, an employer could pay wages to an employee that would qualify as either or both Paid Sick Leave or Expanded Family and Medical Leave. In that case, an employer must claim the tax credits that are available as Paid Sick Leave. The amount of that credit will then reduce any credit that would be available as Expanded Family and Medical Leave. However, an eligible employee could now receive ten days of Paid Sick Leave and 12 weeks of Paid Family Leave.

Questions About Whether Paid Sick and Family Leave Provisions Apply to Your Company and Your Employees

1. Is my company eligible for paid leave tax credits?
   
   A. The paid leave tax credits are available to all private employers with fewer than 500 employees. The employee count includes office employees and field employees, including employees covered by a collective bargaining agreement.

   The paid leave tax credits are not available to private sector employers with 500 or more employees.

2. **When do the Paid Sick and Family Leave provisions apply?**

   A. The FFCRA’s paid leave provisions became effective on April 1, 2020 and initially applied to leave taken between April 1, 2020 and December 31, 2020, during which covered employers were required to provide paid leave. Effective January 1, 2020, employers who voluntarily complied with the provisions of the FFCRA could continue to claim tax credits for employee time off through March 31, 2021. The ability to claim tax credits for leave has been extended through September 30, 2021, but employers who wish to claim them for leave taken between April 1, 2021 and September 30, 2021, must comply with the additional requirements described herein.

3. **Which employees are eligible for Paid Sick and Family Leave?**

   A. Employees are eligible for paid sick time regardless of how long they have been employed. However, only for expanded family medical leave, employees must have been employed for at least 30 calendar days immediately prior to the day on which leave would begin. Note that some employees who were laid off and then rehired during that 30 day period will be eligible. Specifically, an employee is considered to have been “employed for at least 30 calendar days” if he/she was laid off by the employer on or after March 1, 2020, had worked for the employer for at least 30 of the 60 days prior to the layoff, and was subsequently rehired by the employer.

   The Paid Sick and Family Leave provisions are not retroactive. Employees who were laid off prior to April 1st, 2020, and have not been rehired are generally not eligible for FFRCA paid leave.

   Note also that employees receiving Paid Sick and Family Leave remain employees – they are not eligible for unemployment insurance.

   Employees who are laid off or furloughed for lack of work (for example, upon completion of a project) on or after April 1, 2020, are similarly not eligible for Paid Sick
and Family Leave. Only employees who remain employed and are eligible for leave for a reason described by the FFCRA will receive Paid Sick and Family Leave.

Employees not eligible for Paid Sick and Family Leave may be eligible for unemployment benefits pursuant to state law. Note that enhanced unemployment benefits may be available to the employee due to the COVID-19 outbreak. Employees with questions about unemployment benefits should be referred to the state unemployment insurance office or workforce agency.

** If the employer wishes to continue to offer leave between April 1, 2021 and September 30, 2021, it must offer it to all employees, including part-time employees. Tax credits are not available to an employer that discriminates in favor of highly compensated employees (generally these are those who are 5% or greater owners or earned more than $130,000 in 2019), full-time employees, or employees with greater tenure at the company.

4. For purposes of Paid Family Leave, who is a son or daughter?

A. A “son or daughter” is the employee’s own minor child, including biological, adopted, or foster child, a stepchild, a legal ward, or a child for whom the employee has day-to-day responsibilities to care for or financially support (standing in loco parentis). It includes an adult child who 1) has a mental or physical disability, and 2) is incapable of self-care because of that disability.

Questions About How to Calculate Paid Sick Time and Expanded Family and Medical Leave Pay

1. What rate do I pay the employee for Paid Sick and Family Leave?

A. The calculation (either 100% or 66.6%) is based on the employee’s regular rate as defined by the Fair Labor Standards Act.

In most union construction settings, this will include the employee’s dues and savings contributions (which are withheld from the employee’s pay). It does not include a contribution to a vacation plan, which is unique because those amounts, while taxable, are paid to a Taft-Hartley fund that holds the contributions and later releases payments to participants. Keep in mind that savings plans – where contributions flow through to a credit union and are immediately available to the employee – are included in the regular rate. Where employees have a savings plan but not a vacation plan, the regular rate will typically be the employee’s taxable gross. If the employer is unsure whether an employee has a vacation plan or a savings plan, the employer should contact their employer association or the plan administrator for clarification.

The calculation of the specific rate as a dollar figure requires the employer to look back up to six months to determine the average rate paid the employee over that period. If the employee’s rate hasn’t changed during the past six months, it’s an easy calculation. If the employee’s rate has changed over the past six months, you can calculate the average by determining total compensation paid over the past six months and dividing that figure by the number of hours the employee worked over the same period.
2. ** How many hours should I pay an employee who is using Paid Sick and Family Leave?  

   A. Paid Sick and Family Leave is based on the average number of work hours for an employee – the hours they are normally scheduled to work. If the employee doesn’t work a regular schedule, you may use a six-month average to calculate average daily hours. Note that the calculation of average daily hours includes overtime hours if the employee is normally scheduled to work overtime.

   As noted above, paid sick time is limited to two weeks or 80 hours and $511 per day or $5,110 in the aggregate. Thus, if an employee is normally scheduled to work 50 hours per week, the employee is entitled to 50 hours in week one and 30 hours in week two.

   Expanded family medical leave is also based on average daily hours but does not have a maximum number of hours. However, it maxes out at $200 per day or $12,000 in the aggregate and is available for up to 10 weeks.

3. ** The ARPA tax credit extension also permits employers to obtain the tax credits for ten additional days of paid sick leave, over and above what an employee may have taken in 2020 or in the first quarter of 2021. That is, employers can “recharge” the employees’ banks of paid sick leave, up to 80 hours, effective April 1, 2021. (Unused time may not carry over, so an employee will not be eligible for more than 80 hours of paid sick leave between April 1, 2021 and September 30, 2021.) ** Does paid leave include fringes?  

   A. While an employee is taking paid sick leave or expanded family and medical leave, an employer must maintain the employee’s group health coverage. Depending on the terms of the applicable health and welfare plan this may require ongoing contributions to the health and welfare plan. An agreement with the union, or a participation agreement with the benefit plan, may be required. Employers should work with the employer association and the applicable health and welfare plan on these issues.

   Employers are reimbursed 100% for Taft-Hartley health plan contributions made pursuant to the Paid Sick and Family Leave program through the tax credit mechanisms.

   The April 1, 2021 extension also provides tax credits for amounts paid to union defined benefit plans and apprenticeship programs; however, these contributions are not required of employers who provide the paid leave. Employers who choose to make contributions to apprenticeship and pension funds will be reimbursed for those amounts. They will not, however, be eligible for reimbursement for contributions to other fringe funds such as defined contribution (a.k.a. annuity) pension contributions or industry fund contributions. An employer generally may make those contributions voluntarily but will not receive tax credit reimbursement for those amounts.

4. ** Are the health, defined benefit, and apprenticeship contributions included in the maximum amounts, or above and beyond the maximums?  

   Eligible fringe fund contributions are added to (i.e. are over and above) the $511/$200 maximums. This is the case both for paid sick time and expanded family and medical leave.
The FFCRA does not include fringe contributions other than to health and welfare plans, defined benefit pension plans, or apprenticeship programs. If those contributions are made by the employer for any reason, they will not be reimbursed by the tax credit.

5. **How are payroll taxes handled on Paid Sick and Family Leave?**

   A. The employer's share of social security tax is not owed on Paid Sick and Family Leave. The employer's share of Medicare tax is owed on Paid Sick and Family Leave, but it is 100% reimbursable. The employee's share of social security and Medicare taxes must be withheld on the qualified leave wages paid. Employers should also withhold federal employment taxes on the taxable portion of Paid Sick and Family Leave.

**Questions About Employer Tax Credits**

The FFCRA and ARPA provides for 100% reimbursement to the employer for paid leave, plus health fund/apprenticeship/defined benefit contributions, plus the employer’s share of Medicare tax imposed on those wages. Reimbursement is made through various tax credit mechanisms. Tax credits are available for paid leave that is provided pursuant to the FFCRA/ARPA through September 30, 2021.

The Internal Revenue Service (IRS) has published guidance on FFCRA employer tax credits at: https://www.irs.gov/newsroom/covid-19-related-tax-credits-for-required-paid-leave-provided-by-small-and-midsize-businesses-faqs (Note that this has not, as of March 31, 2021, been updated with information on the April 1, 2021 ARPA updates.)

The following information is based on the IRS guidance. This information should be considered general in nature – employers are advised to consult their tax preparer prior to taking action.

There are three mechanisms for employer reimbursement of Paid Sick and Family Leave:

- The employer may withhold from payroll tax remittances to self-reimburse 100% of Paid Sick and Family Leave provided (including wages, health contributions, and the employer’s share of Medicare tax on the Paid Sick and Family Leave).

- If payroll tax remittances are insufficient to cover Paid Sick and Family Leave provided by the employer, the IRS has provided a new advance reimbursement mechanism that was not included in the original FFCRA legislation (it was passed into law as part of the Coronavirus Air, Relief, and Economic Security Act (CARES Act) on March 27th).

- Finally, the IRS will refund Paid Sick and Family Leave to employers who do not have sufficient payroll tax withholdings, and did not receive advance reimbursement, to cover the full cost of the Paid Sick and Family Leave. The IRS previously stated that it will process reimbursement requests from employers within two weeks; however, employers who wish to seek the fastest possible reimbursement should consider the advance reimbursement mechanism.

1. **How does an employer claim the refundable tax credits for Paid Sick and Family Leave (including wages, health contributions, and the employer’s share of Medicare tax on the Paid Sick and Family Leave)?**

   A. Employers will report their total qualified leave wages and the related credits for each quarter on their federal employment tax returns, usually Form 941, Employer’s
Quarterly Federal Tax Return. Form 941 is used to report income and social security and Medicare taxes withheld by the employer from employee wages, as well as the employer’s portion of social security and Medicare tax.

2. Can an Eligible Employer required to pay qualified leave wages fund these payments before receiving the credits by reducing its federal employment tax deposits?

A. Yes. An employer that pays Paid Sick and Family Leave to its employees in a calendar quarter before it is required to deposit federal employment taxes with the IRS for that quarter may reduce the amount of federal employment taxes it deposits for that quarter by the amount of the Paid Sick and Family Leave (including wages, health contributions, and the employer’s share of Medicare tax on the Paid Sick and Family Leave) paid in that calendar quarter. The Eligible Employer must account for the reduction in deposits on the Form 941, Employer’s Quarterly Federal Tax Return, for the quarter.

3. How can an employer that is required to pay Paid Sick and Family Leave fund those payments to employees if the employer does not have sufficient federal employment taxes set aside for deposit to cover those payments? Can the employer get an advance of the credits?

A. Yes. The IRS has a procedure for obtaining an advance of the refundable credits.

The employer should first reduce its remaining federal employment tax deposits for wages paid in the same quarter to zero. If the permitted reduction in deposits does not equal the Paid Sick and Family Leave (including wages, health plan contributions, and the employer’s share of Medicare tax on the Paid Sick and Family Leave), the employer can file a Form 7200, Advance Payment of Employer Credits Due to COVID-19, to claim an advance credit for the remaining Paid Sick and Family Leave it has paid for the quarter for which it did not have sufficient federal employment tax deposits.

Employers who file Form 7200 will need to reconcile this advance credit and its deposits with the Paid Sick and Family Leave amounts paid to employees on Form 941 (or other applicable federal employment tax return such as Form 944 or Form CT-1).

4. If the Paid Sick and Family Leave exceeds the employer’s share of social security tax owed for a quarter, how does the employer get a refund of the excess credits? Does this affect what the Eligible Employer puts on its Form 941?

A. The amount of Paid Sick and Family Leave (including wages, health plan contributions, and the employer’s share of Medicare tax on the Paid Sick and Family Leave) in excess of the social security tax the employer owes for the quarter is refundable. If the amount of the Paid Sick and Family Leave credits exceeds the employer portion of social security tax, then the excess is treated as an overpayment and refunded to the employer.

5. What if an employer does not initially pay an employee Paid Sick and Family Leave when the employee is entitled to those wages, but pays those wages at a later date?

A. An employer can claim the credits once it has paid the employee for the period of paid sick leave or expanded family and medical leave, as long as the Paid Sick and Family
Leave is taken during the period beginning on April 1, 2020, and ending on September 30, 2021.

**Questions about Recordkeeping**

Recordkeeping requirements are critical for purposes of obtaining reimbursement for paid leave provided under the FFCRA.

1. **What information should the employer receive from an employee (and maintain in the employer’s records) to substantiate eligibility for the sick leave or family leave credits?**

   A. To substantiate eligibility for the sick leave or family leave credits the employer should receive a written request for such leave from the employee in which the employee provides:

   i. The employee’s name;

   ii. The date or dates for which leave is requested;

   iii. A statement of the COVID-19 related reason the employee is requesting leave and written support for such reason; and

   iv. A statement that the employee is unable to work, including by means of telework, for such reason.

   In the case of a leave request based on a quarantine order or self-quarantine advice, the statement from the employee should include the name of the governmental entity ordering quarantine or the name of the health care professional advising self-quarantine, and, if the person subject to quarantine or advised to self-quarantine is not the employee, that person’s name and relation to the employee.

   In the case of a leave request based on a school closing or child care provider unavailability, the statement from the employee should include the name and age of the child (or children) to be cared for, the name of the school that has closed or place of care that is unavailable, and a representation (statement) that no other person will be providing care for the child during the period for which the employee is receiving family medical leave and, with respect to the employee’s inability to work or telework because of a need to provide care for a child older than fourteen during daylight hours, a statement that special circumstances exist requiring the employee to provide care.

2. **What additional records should the employer maintain to substantiate eligibility for the sick leave or family leave credit?**

   A. The employer should substantiate eligibility for the sick leave or family leave credits with, in addition to the information set forth in the last question, the following information:

   i. Documentation to show how the employer determined the amount of qualified sick and family leave wages paid to employees that are eligible for the credit, including records of work, telework and qualified sick leave and qualified family leave.
ii. Documentation to show how the employer determined the amount of the health fund contributions (which should be determined in consultation with the health plan administrator).

iii. Copies of any completed Forms 7200, Advance of Employer Credits Due To COVID-19, that the employer submitted to the IRS.

iv. Copies of the completed Forms 941, Employer’s Quarterly Federal Tax Return, that the employer submitted to the IRS (or, for employers that use third party payers to meet their employment tax obligations, records of information provided to the third party payer regarding the employer’s entitlement to the credit claimed on Form 941).

3. ** How long should an Eligible Employer maintain records to substantiate eligibility for the sick leave or family leave credit?

   A. The employer should keep all records of employment taxes for at least 6 years after the date the tax becomes due or is paid, whichever comes later. These should be available for IRS review. ARPA increased the period of time during which an employer’s compliance can be audited from three years to five years.

What Else Do Employers Need to Know?

1. As of March 31, 2021, neither the Department of Labor nor the IRS has issued updated guidance or FAQs. Therefore, new details could emerge in the upcoming days or weeks, particularly with regard to recordkeeping requirements. The links below continue to be resources for the FFCRA, but they have not been updated to include information on the America Rescue Plan that is effective April 1, 2021.

2. The Department of Labor issued temporary regulations to implement the paid leave provisions of the FFCRA on April 1, 2020. They are available here.

3. Updated guidance is expected to be made available at:
   - https://www.dol.gov/agencies/whd/pandemic (paid leave requirements)
   - https://www.irs.gov/coronavirus (recordkeeping and tax credit information)

4. This document will be updated as additional information becomes available.

5. Guidance issued to date includes:
   A. DOL Frequently Asked Questions
   B. DOL FFCRA Information for Employers
   C. DOL FFRRCA Workplace Poster
   D. DOL FAQs about Workplace Poster
   E. DOL Field Assistance Bulletin Regarding Temporary Non-Enforcement Period
   F. IRS Guidance on Employer Tax Credits
Supplemental FAQs

to

Information for Union-Signatory Construction Industry Employers
related to the

Paid Leave Provisions of the Families First Coronavirus Response Act (FFCRA)

1. What should I do when an employee requests paid time off under FFCRA?
   a. First, verify that the employee is eligible for leave. Not every situation creates eligibility. The Association Office has created a table and a sample form (included) that provides general guidance about situations that will and will not qualify an employee for leave.
   b. Next, ensure that appropriate records are produced and maintained. The section on “Questions about Recordkeeping” in the FFRCA Guide addresses the information and documentation necessary to substantiate an employee’s leave request and the employer’s eligibility for reimbursement.

      Employers are urged to use a paid leave application form – the Association Office has produced a sample form which is included with this supplement.

2. If a jobsite must be closed in order to comply with a stay-at-home order, is an employee eligible for Paid Sick and Family Leave?
   a. Generally, no. An employee is eligible for time off if a stay-at-home order applies to him and disallows him from working, but he is not eligible if the order requires the worksite to close and work becomes unavailable for him to perform. The subject is addressed further in the attached sample Paid Sick and Family Leave application form.

3. Can I require a doctor’s note or other documentation from employees who request Paid Sick and Family Leave because they are experiencing COVID-19 symptoms and seeking diagnosis from a medical provider?
   a. Probably not. The FFCRA specifically indicates that you may not require more information than that identified in the regulations or required by the IRS before permitting an employee to take paid leave. Note, though, that you may require a doctor’s note before you permit an employee to return to work.

4. Can Paid Sick and Family Leave be taken intermittently? In what increments of time?
   a. If an employee is not able to telework and instead reports to a worksite, intermittent leave (whether partial days, every other day, or some other structure) may only be taken to care for a child whose school, child care facility, or child care provider is closed/unavailable. If an employee is teleworking, leave
may be taken intermittently for other reasons. The employer and the employee must agree on the intermittent leave schedule in advance.

The primary goal of the FFCRA is to stop the spread of COVID-19. All reasons for leave, other than providing childcare when a usual facility is closed, involve a person who is or could be sick/exposed to COVID-19 and should be prevented from carrying it to a worksite. These employees may only take Paid Sick and Family Leave in full day increments unless they are able to perform their job from home.

5. **Can employees take Paid Sick and Family Leave to care for older children?**

   a. Maybe. Generally, children ages 14 or older are not thought to require care during daylight hours, but there may be special circumstances that require it. An employee who wishes to take leave to care for a child age 14 or older should be asked to document those circumstances. Further, employees may take leave to care for a child who is 18 years old or older and who has a disability and cannot care for himself due to that disability.

6. **What is an employee’s child’s “place of care” or “childcare provider”?**

   a. A place of care is a physical location in which care is provided to an employee’s child. It need not be solely dedicated to such care, so it could be a school, preschool, summer camp, or many other types of places. A childcare provider is a person who cares for an employee’s child. It could be a paid professional, like a babysitter or nanny, or it could be a friend or relative who provides care at no cost.

7. **What if employees are married to each other? Do they both get leave to care for their children?**

   a. Generally, no. An employee may take the paid sick time/leave when he needs to care for his child, actually does so, and is unable to work as a result. If there is another suitable adult who will provide care the employee will not be eligible for Paid Sick and Family Leave.
### Chart of Paid Sick and Family Leave Qualifying Reasons

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<thead>
<tr>
<th>Qualifying Reason for Leave</th>
<th>You are eligible...</th>
<th>You are NOT eligible...</th>
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<tbody>
<tr>
<td><strong>826.20(a)(1)(i): The Employee is subject to a Federal, State, or local quarantine or isolation</strong>&lt;br&gt;<strong>order related to COVID-19.</strong></td>
<td>If a governmental order has prohibited you from being able to work. These include orders that advise some or all citizens to shelter in place, stay at home, quarantine, or otherwise restrict their mobility such that they are unable to work.</td>
<td>If the jobsite or workplace has closed, even if the jobsite closure has occurred as a result of the order; or if the employer doesn’t have work available; or if you can telework or otherwise work from home.</td>
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<tr>
<td><strong>826.20(a)(1)(ii): The Employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19.</strong></td>
<td>If your healthcare provider believes that you have, may have, or are particularly vulnerable to COVID-19 and has advised self-quarantine. You are also eligible if you are too ill to telework during your quarantine.</td>
<td>If a health care provider has not advised you to self-quarantine; or if you can telework during self-quarantine and are not too ill to do so.</td>
</tr>
<tr>
<td><strong>826.20(a)(1)(iii): The Employee is experiencing symptoms of COVID-19 and is seeking medical diagnosis from a health care provider.</strong></td>
<td>If you are experiencing fever, dry cough, shortness of breath, or other symptoms of COVID-19 as they have been identified by the CDC. You are eligible for leave while you seek a medical diagnosis, doing things like making, waiting for, or attending an appointment to test for COVID-19. You can take the leave while you wait for test results. If you test positive and/or are told to self-quarantine after being tested, leave may continue.</td>
<td>If you self-quarantine without seeking medical diagnosis, even if you have COVID-19 symptoms; or if you are able to telework and are not too sick to do so; or if you have an illness that is not COVID-19 and/or you are not told to quarantine; or if you are told by a medical professional that you are not able to be tested. If unable to be tested, check for eligibility under #2, above.</td>
</tr>
<tr>
<td><strong>ARPA 9641(a): The employee is seeking or awaiting the results of a COVID-19 test or diagnosis, if the Employee has been exposed or directed by the employer to seek the test.</strong></td>
<td>Detailed guidance not yet available</td>
<td>Detailed guidance not yet available</td>
</tr>
<tr>
<td><strong>ARPA 9641(a): The Employee is obtaining immunization related to COVID-19 or recovering from any injury, disability, illness, or condition related to such immunization.</strong></td>
<td>Detailed guidance not yet available</td>
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</tr>
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Group health insurance coverage will be maintained during approved leave on the same terms as if the employee had continued to work.
66.6% of the regular rate of pay up to $200 per day or $2,000 total, for up to two weeks or 80 hours, is available for the reasons below.

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<td><strong>826.20(a)(1)(iv):</strong> The Employee is caring for an individual who is subject to a quarantine order as described in #1 or directed as described in #2, above.</td>
<td>If you are able to work and your employer has work available for you, but you are unable to perform it because you must provide care for someone else subject to quarantine. The person must genuinely need your care and be an immediate family member, or someone with whom you have a relationship that creates an expectation that you would provide care.</td>
<td>If you do not have a relationship with the person requiring care; or if the person does not expect or depend on your care during the quarantine; or if your employer does not have work available for you.</td>
</tr>
<tr>
<td><strong>826.20(a)(1)(v):</strong> The Employee is caring for his or her Son or Daughter whose School or Place of Care has been closed for a period of time, or the Child Care Provider of such son or daughter is unavailable, for reasons related to COVID-19.</td>
<td>If your employer has work available for you, but you are unable to perform it because you must care for your child. You are eligible if your usual care is a paid professional/institution, or if it is a friend or family member who watches your child for free. Your “child” can be biological, adopted, foster, or step child. You “child” could also be a child that you have responsibility to care for or financially support or an adult child who has a disability that makes him or her incapable of self-care. Children between the ages of 14 are not generally thought to require adult care during daylight hours, but there may be special circumstances that require it.</td>
<td>If you are not actually caring for your child; or if another suitable person, such as a co-parent, co-guardian, or usual child care provider, is available; or if you are able to telework while caring for your child; or if the employer does not have work available for you.</td>
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Group health insurance coverage will be maintained during approved leave on the same terms as if the employee had continued to work.
<table>
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<tr>
<th>Employee Name: _________________________________________</th>
<th>Date Form Completed: ________________________________</th>
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<tbody>
<tr>
<td>Date(s) of leave requested: _________________________________</td>
<td></td>
</tr>
<tr>
<td>What is the qualifying reason for leave requested? Check only one. Refer to attached Table 1 for more details.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>100% Pay: Employee is subject to a Federal, State, or local quarantine or isolation order related to COVID-19</th>
</tr>
</thead>
<tbody>
<tr>
<td>List the name of the governmental entity that issued the quarantine or isolation order:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>100% Pay: Employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19</th>
</tr>
</thead>
<tbody>
<tr>
<td>List the name of the health care provider who advised you to self-quarantine due to concerns related to COVID-19:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>100% Pay: Testing/Diagnosis</th>
</tr>
</thead>
<tbody>
<tr>
<td>□ Employee is experiencing COVID-19 symptoms and is seeking medical diagnosis from a health care provider.</td>
</tr>
<tr>
<td>□ Employee has been exposed to COVID-19 and is waiting for the results of a COVID-19 test or medical diagnosis from a health care provider. (New, effective 4/1/21)</td>
</tr>
<tr>
<td>□ Employer has requested the Employee to seek a COVID-19 test/diagnosis and the employee is awaiting the results of it. (New, effective 4/1/21)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>100% Pay: Vaccination (New, effective 4/1/21)</th>
</tr>
</thead>
<tbody>
<tr>
<td>□ Employee is getting a COVID-19 vaccination.</td>
</tr>
<tr>
<td>□ Employee is recovering from complications from a COVID-19 vaccination.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2/3 Pay: The Employee is caring for an individual who is subject to quarantine or isolation order.</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Provide the name of the individual being cared for and relationship to the employee:</td>
</tr>
<tr>
<td>□ Name: _______ ________________</td>
</tr>
<tr>
<td>□ Relationship: ______________________</td>
</tr>
<tr>
<td>• If the individual being cared for is subject to a Federal, State, or local quarantine order,</td>
</tr>
<tr>
<td>□ List the name of the governmental entity that issued the quarantine or isolation order:</td>
</tr>
<tr>
<td>• If the individual being cared for has been advised to quarantine by a healthcare provider,</td>
</tr>
<tr>
<td>□ List the name of the health care provider advising self-quarantine due to concerns related to COVID-19:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2/3 Pay: The Employee is caring for his or her son or daughter whose school whose school or place of care has been closed for a period of time, or whose child care provider is unavailable, for reasons related to COVID-19.</th>
</tr>
</thead>
<tbody>
<tr>
<td>□ Name and age of the son or daughter being cared for:</td>
</tr>
<tr>
<td>□ If a child is 14 years or older, describe the special circumstances that require care during daylight hours:</td>
</tr>
<tr>
<td>□ Name of the school(s), place(s) of care, or child care provider(s) that has closed or become unavailable:</td>
</tr>
<tr>
<td>□ Employee: Do you affirm that no other suitable person will be caring for the son or daughter during the period for which you take paid sick leave and/or expanded family medical leave? If yes, initial here: __________</td>
</tr>
</tbody>
</table>

The employer may require additional material as needed to support tax credit application requirements.
Is the employee able to telework?  □ Yes  □ No

If no, why not?  ________________________________________________________________

I am requesting Paid Sick Leave or Paid Family Leave for the COVID-19 related reason indicated on page 1. I affirm that I am unable to work or telework for the qualified reason(s) indicated. I certify that all information and attestations on this form are true and accurate.

I am requesting Paid Sick Leave for the following dates: _____________________________________________________

I am requesting Paid Family Leave for the following dates: ___________________________________________________

__________________________________________________________________________________

Employee Signature

__________________________________________

Date

This Section to be Completed by Employer

□ Paid Leave Granted

Daily Rate for Paid Leave: ________________________

The daily rate for paid leave for hourly workers is generally the average hourly rate paid over the past six months multiplied by the average number of hours worked per day over the last six months.

□ Paid Leave Denied

If denied, why?  ________________________________________________________________

Please note arrangements for employee to take leave intermittently, if any:  ____________________________________

__________________________________________________________________________________

Employees employed for less than 30 calendar days are not eligible for Paid Family Leave. Has the employee been employed for 30 calendar days prior to the requested Paid Family Leave?  □ Yes  □ No

This completed form and any additional relevant documentation and/or record of oral statements provided by the employee for purposes of justifying leave should be retained for four years. The employer should also create and maintain the following documentation according to IRS guidance:

1. Documentation to show how the employer determined the amount of qualified sick and family leave wages paid to employees that are eligible for the credit, including records of work, telework and qualified sick leave and qualified family leave.

2. Documentation to show how the employer determined the amount of qualified health plan costs that the employer remitted on behalf of the employee, such as a related agreement with the union or the health plan that provides for a contribution rate during the paid leave period.

3. Copies of any completed Forms 7200, Advance of Employer Credits Due To COVID-19, that the employer submitted to the IRS.

4. Copies of the completed Forms 941, Employer’s Quarterly Federal Tax Return, that the employer submitted to the IRS or, for employers that use third party payers to meet their employment tax obligations, records of information provided to the third party payer regarding the employer’s entitlement to the credit claimed on Form 941.


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