



WINE & SPIRITS WHOLESALERS OF AMERICA: COVID-19 LEGISLATIVE RESPONSES

COVID-19 LEGISLATIVE RESPONSES: PAID LEAVE FACT SHEET

DISCLAIMER: As this memo is based on a constantly changing situation, it is subject to further updates. This memo should not be considered legal advice. Updated as of 3/26/20.

On March 18, 2020, President Trump signed into law a bill requiring companies to provide limited paid sick and family leave to employees impacted by the COVID-19 outbreak. Two days later, the Treasury Department, Internal Revenue Service, and Department of Labor [outlined](#) their intention to implement the legislation expeditiously.

Both benefits are limited to individuals directly affected by COVID-19, whether caring for themselves or others and are only in effect through the end of the year. The provisions apply to employers with fewer than 500 employees, and the Department of Labor can exempt certain small businesses with fewer than 50 employees, as well as health care workers and emergency responders.

Employers may claim 100 percent of wages paid to employees in connection with the COVID19-related leave requirements as a refundable credit against payroll taxes. In the case that those credits do not account for the cost of the leave, employers can seek an expedited advance from the IRS through a forthcoming claims process.

In general, employers are required to provide 10 days of paid sick leave and 10 weeks of paid family leave. The specific timeframes that employers are required to provide leave, at what percent of normal compensation it should be provided, and the maximum dollar amount of compensation that can be required are detailed in the chart below:

Max Benefits per Employee

Annual Employee Income (40 Hours per Week, 52 Weeks per Year)		Sick Leave Benefit (10-Day Max)		Family Leave Benefit (10-Week Max)	Max per Employee
		Self — _100 Percent Wages (\$511 Daily Cap)	Caregiver — _2/3 Wages (\$200 Daily Cap)	2/3 Wages (\$200 Daily Cap)	
Federal Minimum Wage	\$15,080	\$580	\$387	\$1,933	\$2,513
Poverty Level (Family of Four)	\$26,200	\$1,008	\$672	\$3,359	\$4,367
Median Income for Full-Time Workers	\$48,672	\$1,872	\$1,248	\$6,240	\$8,112
Income for Max Sick Leave for Caregiving and Family Leave	\$77,997	\$3,000	\$2,000	\$10,000	\$13,000
Income for Max Sick Leave for Self	\$132,900	\$5,110	\$2,000	\$10,000	\$15,110