

FAMILIES FIRST CORONAVIRUS RESPONSE ACT CHEAT SHEET

	FAMILY LEAVE	SICK LEAVE
COVERED EMPLOYER	Private sector employers with fewer than 500 workers and government entities	Private sector employers with fewer than 500 workers and government entities
QUALIFYING CIRCUMSTANCES	Caregiving for child younger than 18 whose day or school is closed	Quarantine, medical diagnosis, caregiving for another quarantined individual or for child whose day care or school is closed
LENGTH OF LEAVE	As many as 12 week	Two weeks for full-time workers and similar equivalent for part-time workers
BENEFIT AMOUNT	Unpaid for first 10 days, then at least two-thirds of a worker's normal pay rate, capped at \$200 per day or \$10,000 total	Normal wage or minimum wage, whichever is greater, capped at \$5,110 for a worker's quarantine or diagnosis. Caregiving benefit would be two-thirds of normal or minimum wage, capped at \$2,000
EMPLOYER TAX CREDIT	Covers wages of as much as \$200 per day or \$10,000 total	Covers daily wages of as much as \$511 for affected employee caring for someone else
SELF-EMPLOYED TAX CREDIT	The lesser of \$200 per day or 67% of average daily self-employment income	The lesser of \$511 per day or average daily self-employment income for affected individual, or the lesser of \$2,000 or 67% of average daily self-employment income if caring for someone else.