



## Summary of the ["Families First Coronavirus Response Act" H.R. 6201](#)

- Unemployment Compensation Policy
  - Employees that are furloughed, laid off, quarantined, or unable to get to work due to COVID-19 are eligible for UC.
    - UC is not equivalent to sick pay or FMLA, one employee can qualify for multiple benefits at the same time
- Paid Sick Leave
  - Small businesses must provide two weeks of paid sick leave if certain situations relating to COVID-19 prevent employees from working or teleworking
    - Cannot exceed \$511 per day or \$5,110 total
      - \$200 per day or \$2,000 total for employees caring for a relative due to COVID-19
    - Funded through a quarterly, fully refundable tax credit equal to 100% of the qualified sick leave wages paid.
      - The tax credit is applied against employer Social Security taxes
    - Employers will receive a reimbursement if what they spend is greater than the taxes that they would pay
  - Similar credit available to self-employed individuals
  - Provides certain exemptions for small businesses if viability of the business is at risk
    - Additional exemptions are provided for healthcare professionals, first responders, and their employers
- FMLA Policy
  - Small businesses must provide twelve weeks of FMLA to employees caring for children if schools are closed or if daycare is unavailable only if it prevents employees from working or teleworking
    - Only applicable to employees who have been employed for at least 30 days
  - After 10 days of leave, employees are compensated at 2/3 of their regular rate
    - Cannot exceed \$200 per day or \$10,000 total

- Funded through a quarterly, fully refundable tax credit equal to 100% of the qualified sick leave wages paid.
  - The tax credit is applied against employer Social Security taxes
    - Employers will receive a reimbursement if what they spend is greater than the taxes that they would pay
- Similar credit available to self-employed individuals, with a 50-day cap
- Provides certain exemptions for small businesses if viability of the business is at risk
  - Businesses with less than 50 employees are outright exempt if it jeopardizes the business itself
  - Additional exemptions are provided for healthcare professionals and first responders
- Bill allows for the Secretary of the Treasury to waive penalties for businesses who do not submit payroll taxes in anticipation of receiving a sick leave/FMLA refund
  - Helps to address liquidity issue for small businesses
- COVID-19 Public Health Policy
  - Provides coverage for diagnostic testing at no cost to the consumer to those with private insurance, Medicare Advantage, and Medicaid
  - Provides \$1 billion for testing for the uninsured
- 6.2% increase in state Medicaid match rate
- Enhances budgets and relieves some requirements for multiple welfare programs