

The following chart provides a summary of the tax credits available to employers under Families First Coronavirus Response Act. If you have questions, contact your Andersen engagement team or author, Dennis Minich, Managing Director at 312.357.3940.

FAMILIES FIRST CORONAVIRUS RESPONSE ACT (H.R. 6201)		
Feature	Emergency Paid Sick Leave Act (EPSLA)	Emergency Family and Medical Leave Expansion Act (EFMLEA)
Amount of employer's refundable Social Security credit	100 percent of qualified sick leave wages paid, plus employer's Medicare payroll tax and certain health plan expenses	100 percent of qualified family leave wages paid, plus employer's Medicare payroll tax and certain health plan expenses
Employee threshold	Less than 500 employees	Less than 500 employees
When credit is available	April 1, 2020	April 1, 2020
Maximum amount of credit	Up to 10 days of qualified sick leave (\$2,000 or \$5,110 depending on reason for employee's absence, see below)	\$200 per day up to a total of \$10,000
Impact on employer's income tax return	Amount of credit included in gross income; deductions for wages, health plan expenses unaffected, and payroll taxes unaffected	Amount of credit included in gross income; deductions for wages, health plan expenses unaffected, and payroll taxes unaffected
Interaction with Sec. 45S credit	Qualified sick leave wages paid, up to maximum amount of credit, not eligible for Sec. 45S credit	Qualified sick leave wages paid, up to maximum amount of credit, not eligible for Sec. 45S credit
Available to certain self-employed individuals	Yes	Yes
Government-mandated quarantine	Yes – Credit up to \$511 per day	Not applicable
Self-quarantine per health care provider	Yes – Credit up to \$511 per day	Not applicable
Experiencing symptoms of COVID-19 and seeking medical attention	Yes – Credit up to \$511 per day	Not applicable
Caring for an individual subject to a quarantine order	Yes – Credit up to \$200 per day	Not applicable
Caring for son or daughter due to school closing or lack of childcare	Yes – Credit up to \$200 per day	Yes – Credit up to \$200 per day up to a total of \$10,000
Experiencing substantially similar condition as COVID-19	Yes – Credit up to \$200 per day	Not applicable

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