

Leave Reason	Emergency Paid Sick Leave (EPSL) Employee Benefit	Emergency Family Medical Leave (EFML) Employee Benefit*	Emergency Paid Sick Leave (EPSL) Employer Benefit	Emergency Family Medical Leave (EFML) Employer Benefit
Subject to a Federal, State, or local quarantine or isolation order related to COVID-19	Entitled to pay at either their regular rate or the applicable minimum wage, whichever is higher, up to \$511 per day and \$5,110 in the aggregate (over a 2-week period)	N/A	Tax credit up to \$5110 per employee	N/A
Has been advised by a health care provider to self-quarantine related to COVID-19	Entitled to pay at either their regular rate or the applicable minimum wage, whichever is higher, up to \$511 per day and \$5,110 in the aggregate (over a 2-week period)	N/A	Tax credit up to \$5110 per employee	N/A
Experiencing COVID-19 symptoms and is seeking a medical diagnosis	Entitled to pay at either their regular rate or the applicable minimum wage, whichever is higher, up to \$511 per day and \$5,110 in the aggregate (over a 2-week period)	N/A	Tax credit up to \$5110 per employee	N/A
Caring for an individual subject to an order described in (1) or self-quarantine as described in (2)	Entitled to pay at 2/3 their regular rate or 2/3 the applicable minimum wage, whichever is higher, up to \$200 per day and \$2,000 in the aggregate (over a 2-week period)	N/A	Tax credit up to \$2000 per employee	N/A
Caring for a child whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19	Entitled to pay at 2/3 their regular rate or 2/3 the applicable minimum wage, whichever is higher, up to \$200 per day and \$12,000 in the aggregate (over a 2-week period)	Entitled to pay at 2/3 their regular rate or 2/3 the applicable minimum wage, whichever is higher, up to \$200 per day and \$12,000 in the aggregate (over a 2-week period)	Tax credit up to \$2000 per employee	Tax credit up to \$10,000 per employee
Experiencing any other substantially similar condition specified by the Secretary of Health and Human Services, in consultation with the Secretaries of Labor and Treasury	Entitled to pay at 2/3 their regular rate or 2/3 the applicable minimum wage, whichever is higher, up to \$200 per day and \$2,000 in the aggregate (over a 2-week period)	N/A	Tax credit up to \$2000 per employee	N/A

*EFML only available to employees that have been employed for at least 30 days