COVID-19 Update for School Bus Contractors
Updated 3/20/2020

The following is a compilation of Q&As from school bus contractors about events surrounding COVID-19.

1. **Families First Coronavirus Response Act H.R. 6201** – Signed by President Trump Wednesday 3/19/2020. The changes are effective through December 31, 2020. The new law is linked above and the sections that expand the Family Medical Leave Act (FMLA) to provide Public Health Emergency Leave and Emergency Paid Sick Leave Act are summarized at the end of this document.

2. **What about lost revenue?** - You should review your contract and reach out to your school district to discuss the issue of continued payments to contractors during the school shut down. Some transportation contracts have a guaranteed number of days but some do not. We are aware of some districts that have informed contractors that the school will pay the contractor if the contractor pays the drivers. Do not let the absence of “guaranteed days” language in your contract stop you from making the request for continued payments from the school. You should remind the school that transportation funds are already budgeted (it is not an “extra” expense), and that supporting the drivers and fixed costs of operation will assure the continued viability and integrity of the school bus fleet for all students when school is back in session. If you are owed money for transportation services provided before the school closure, you should send a statement and make a call requesting immediate payment. If you normally bill for services rendered at the end of the month, you should send an interim bill for services rendered through the date school was closed. If you normally receive a flat monthly payment with a year-end reconciliation, you should invoice the flat payment on your regular schedule since most contracts of that sort rely on the year-end reconciliation and do not have language permitting non-payment of the flat monthly amount due to a temporary school closure. If you cannot get a commitment from your school district for continued payments, contractors should contact their elected representatives to explain the critical need and ask that they contact the state department of education and the state governor requesting that such relief be provided by their direction. You can remind your elected officials that the school’s payment to the contractor will enable payments to drivers who would then not need to draw unemployment compensation, thereby preserving those unemployment compensation funds for others. You should also reach out to your lenders to request that they allow interest only payments for the duration of the school closure. Many lenders are already providing this type of relief upon request.

3. **What about bus cleaning costs and methods** – You should reach out to your school district to discuss the issue of enhanced bus cleaning. Schools will likely be doing deep cleans of school buildings. Contractors should offer to bring their buses to the school building so the buses can be cleaned at the same time and in the same manner as the school building. Ideally, the cost of such school bus cleaning will be included in funds made available for school building cleaning that may come from various sources. You should remind the school of the importance of including school buses when planning school building cleaning and be sure that bus cleaning is included in their overall cleaning plans. Schools and Contractors should seek qualified guidance about cleaning buses and should be mindful of inherent risks, especially those associated with at risk individuals based on age and health condition. Ideally, cleaning should be done according to qualified guidance and employees should be protected from the potential spread of infection to the
greatest degree possible under the circumstances. Also consider that information about COVID-19 indicates that the virus remains active on various surfaces for a limited period of time. So, conceivably, the passage of time may possibly eliminate an infection risk from a vehicle. While you should seek qualified guidance about vehicle cleaning, it would be wise to keep track of which vehicles have been active or not during the school closure since that may become important information.

4. **Is loss of revenue and extra expense covered by business income insurance** – Revenue loss and extra expense from school cancellations due to COVID-19 are not covered under a standard business income policy because standard Business income policies cover the loss of income and increased expense caused by suspension of your operations caused by a direct physical loss of or damage to property at the insured premises (a fire, a storm, etc.). There are also exclusions for losses caused by “virus” or “bacteria” that may apply. The insurance issue is evolving at the regulatory level. So, be aware that special relief or special rules are being considered that could affect coverage interpretations. We recommend reporting any potential or possible loss to your insurance company for investigation and consideration.

5. **Can School Bus Contractor Employees get Unemployment Compensation during the school closure** – Employees of school bus contractors who normally apply for and receive unemployment benefits over the summer break or winter break should be eligible or unemployment compensation during the COVID-19 school closure, subject to the particular requirements and eligibility rules of your state. For the COVID-19 school closure, you should follow the same procedures you normally follow for summer/winter break regarding letters of scheduled return to work. Scheduled return to work letters can be sent by e-mail to employees and do not need to be signed by the employee.

6. **What about fixed costs and continued payments to drivers, and other employees during school closure** – Generally, contractors who have received commitments of continued payments from schools have made commitments of continued payments to drivers, aides, and other employees working for that school. At this time, commitments are being done on a school by school basis. Most contractors simply cannot pay their employees if they do not receive continued payments from schools.

Employers who have no work due to school closures and other business closures may lay off affected employees and direct them to apply for unemployment compensation. Employers may still have some work to do even during closure. So, Employers may maintain a minimal staff working full time or part time from home or working from an office location under appropriate work conditions.

Refer to the decision table below to determine what payments Employers should make to employees according to the Families First Coronavirus Response Act H.R. 6201, what other benefits may be available to employees (like unemployment compensation benefits), and how your existing Paid Time Off benefits, or voluntary payments you may make to employees should be reconciled with all of the above.

If employees are eligible for Paid Time Off (PTO), it should be administered according to your existing PTO practices and procedures. If payments are being considered outside of an existing PTO program or bonus program, Contractors should document the legitimate business reasons for their plan of voluntary payments to employees that are not related to wages for work that has be performed, especially if there are differently situated schools, contracts, or employees within
the same company. Decisions should be non-discriminatory and based on legitimate business circumstances, but also see the guidance below from the EEOC. Contractors should be aware of which employees are receiving unemployment compensation. Employers should be aware that an employee can normally receive a limited amount of W2 wages without a decrease of unemployment compensation paid by the state. So, a payment of a portion of normal wages, in addition to unemployment compensation could make an employee whole. Employers can document continued payments to employees as either a loan, as advanced payment of future wages, or as “standby” compensation (payment to secure commitment to drive when school reopens). In either case it is reasonable to make the payment in exchange for a driver’s commitment to return to driving when the school closure is over. Such documents should be reviewed with counsel since they could unintentionally modify an employee’s “at will” status. Standby compensation or payment for actual work performed is not repaid by the employee. Strictly speaking, loans or advanced wages can be subject to repayment from future wages or otherwise. But there are state by state rules for deductions from employee pay checks that need to be considered and you should consider how a repayment requirement may be perceived by your schools, the community, and your employees. Employers should be careful regarding bonus programs for attendance or safety that may have been interrupted by school closure or business closure. It could be determined under the terms of your particular bonus program or applicable state or federal laws that an employee has a right to partial bonus payments as accrued wages. If you are uncertain, you should review your program and plans with legal counsel.

7. **What about Family Medical Leave Act (FMLA)** – The Families First Coronavirus Response Act H.R. 6201 – Signed by President Trump Wednesday 3/19/2020. The changes are effective through December 31, 2020. The new law is linked above and the sections that expand the Family Medical Leave Act (FMLA) to provide Public Health Emergency Leave and Emergency Paid Sick Leave Act are summarized at the end of this document.

Be aware that many states also have state FMLA statutes (CA, CT, HI, ME, MN, NJ, OR, RI, VT, WA, WI, DC) that often provide more generous benefits to employees and apply to employers with fewer than 50 employees. Also be aware that On September 30, 2016, the U.S. Department of Labor published a final rule to implement Executive Order 13706, Establishing Paid Sick Leave for Federal Contractors.

8. **What about health risks to employees or student passengers** –

   a. **OSHA** – Employers should consult the OSHA COVID-19 Website for up to date guidance and information about protecting employees from COVID-19 exposure. Employers should also be aware that regulations and case law recognize an employer’s obligation to provide a safe work environment.

   b. **ADA/EEOC** – The US Equal Employment Opportunity Commission (EEOC) has said that the Americans with Disabilities Act and the Rehabilitation Act rules continue to apply, but they do not interfere with or prevent employers from following the guidelines and suggestions made by the CDC or state/local public health authorities about steps employers should take regarding COVID-19. Employers should document the multiple considerations that go into making the legitimate business decisions required by the COVID-19 event. The guidance from the CDC says that employers should separate employees who appear sick and should send them home. Employers should encourage respiratory etiquette and good hygiene in the workplace. Employees who are well but who have a sick family member at home with COVID-19 should notify their supervisor and
refer to CDC guidance for how to conduct a risk assessment of their potential exposure. If an employee is confirmed to have COVID-19, employers should inform fellow employees of their possible exposure to COVID-19 in the workplace but maintain confidentiality as required by the Americans with Disabilities Act (ADA). Employees exposed to a co-worker with confirmed COVID-19 should refer to CDC risk assessment guidance noted above.

Current US DOL guidance regarding COVID-19 says that “you may exclude an employee with a disability [or perceived disability] from the workplace if you obtain objective evidence that the employee poses a direct threat (i.e. significant risk of substantial harm); and determine that there is no available reasonable accommodation (that would not pose an undue hardship) to eliminate the direct threat.” The US DOL has also said that during a pandemic health crisis, under the Americans with Disabilities Act (ADA), an employer is allowed to require a doctor’s note, a medical examination, or a time period during which the employee has been symptom free, before it allows the employee to return to work. Specifically, an employer may require the above actions of an employee where it has a reasonable belief – based on objective evidence – that the employee’s present medical condition would impair his ability to perform essential job functions (i.e., fundamental job duties) with or without reasonable accommodation, or, pose a direct threat (i.e., significant risk of substantial harm that cannot be reduced or eliminated by reasonable accommodation) to safety in the workplace. In situations in which an employee’s leave is covered by the FMLA, the employer may have a uniformly-applied policy or practice that requires all similarly-situated employees to obtain and present certification from the employee’s health care provider that the employee is able to resume work. Employers are required to notify employees in advance if the employer will require a fitness-for-duty certification to return to work.

In some situations an employer may have questions about an employee’s return to work certification from their doctor. Federal regulations say that contact between an employer and an employee’s health care provider must comply with the Health Insurance Portability and Accountability Act (HIPAA) privacy regulations. Under the regulations, employers may contact an employee’s health care provider for authentication or clarification of the medical certification by using a health care provider, a human resource professional, a leave administrator, or a management official. In order to address employee privacy concerns, the regulations makes clear that in no case may the employee’s direct supervisor contact the employee’s health care provider. In order for an employee’s HIPAA-covered health care provider to provide an employer with individually-identifiable health information, the employee will need to provide the health care provider with a written authorization allowing the health care provider to disclose such information to the employer. Employers may not ask the health care provider for additional information beyond that contained on the medical certification form.

c. **Worker’s Compensation** - If an employee can show that their COVID-19 illness occurred at work, time missed from work could be compensable under Worker’s Compensation. If it is shown that a COVID-19 illness is contracted or aggravated due to the nature of a particular kind of work, it could be compensable under worker’s compensation as an Occupational Disease. Either way, an employee would be required to show that the COVID-19 infection arose out of and in the course of the employment. The investigation and defense of a workers compensation claim would be handled by your work comp carrier. Claims of injury or illness made by employees should be promptly reported to
your insurer. The insurance issue is evolving at the regulatory level. So, be aware that special relief or special rules are being considered that could affect coverage interpretations. We recommend reporting any potential or possible loss to your insurance company for investigation and consideration.

d. **Negligence** – Generally, an action for negligence is valid if (1) an injured person can show that their injury/illness was (2) caused by (3) your breach of (4) a duty owed. Workers compensation law would prevent an employee from bringing an action against their employer for negligence. But, a student or non-employee could allege that their COVID-19 illness occurred from your vehicle or premises. The injured/ill person would have to prove that the illness was somehow due to an unreasonable act or omission by the contractor (as opposed to simply breathing on a bus with 70 other passengers). Any claim of negligence should be promptly referred to your liability insurance carrier for investigation. However, be aware that general liability and auto liability coverage forms have some exclusions that may apply. Liability coverage exclusions for injuries caused by “pollution”, “virus”, “bacteria”, or “fungi” may apply. But, often the issues of coverage and liability are determined concurrently with an insurer providing a defense while the question of coverage/indemnity is pending. The insurance issue is evolving at the regulatory level. So, be aware that special relief or special rules are being considered that could affect coverage interpretations. We recommend reporting any potential or possible loss to your insurance company for investigation and consideration.

9. **Other than continued payments from schools, what funds may be available to help me maintain operations and retain staff** –

   a. **Request that your current lenders allow you to make interest only payments** - You should also reach out to your lenders to request that they allow interest only payments for the duration of the school closure. Many lenders are already providing this type of relief upon request.

   b. **States that have declared a “State of Emergency”** - Federal Congress provided an additional $1 billion in extra funding in the first corona supplemental bill for Small Business Administration (SBA) economic injury disaster. This has allowed the SBA to loan up to $2 million for small businesses impacted by coronavirus. These loans may be used to pay fixed debts, payroll, accounts payable and other bills that can’t be paid because of the disaster’s impact. The interest rate is 3.75% for small businesses.¹ To see if you can apply, contact the SBA hotline at 1-800-659-2955 (TTY: 1-800-877-8339) or e-mail disastercustomerservice@sba.gov. Be advised, your State has to have declared a State of Emergency to receive funds.

   c. **States that have not declared a “State of Emergency”** - the Federal Reserve has slashed interest rates to near-zero, which means you can apply for a business loan with very little interest.² Other options include applying for a business line of credit, and which companies typically use in times of need, and you only pay interest on the money if you dip into the account.³ Another option is a merchant cash advance, which can help bridge the gap during a cash crunch. The funding comes at a higher cost of capital than traditional bank loans, but in a cash crunch, speed may be more important than the cost of capital. A merchant cash advance can be a lifeline for a successful business that might be going through a short-term cash flow issue.
d. **Funds for Disinfecting Buses** - $560 Million in funding has been made available for distribution to State and Local governments by the Center for Disease Control to respond and mitigate the spread of COVID-19, including infection control at the local level and public health and preparedness activities. iv  *Be advised, more funding is on the way in a recently passed Congressional stimulus package.* v It is up to States and locals to decide how to expend those funds. Right now, we believe this is the best avenue for schools and by extension, school bus contractors, to access additional funding for increased costs of disinfecting buses more thoroughly and more often. Please contact your State school bus associations, or State director vi, to engage with State and local health departments and school officials on this.

**Updates of this document can be found at:** [www.rckelly.com/covid19update](http://www.rckelly.com/covid19update)

**Resources:**
- **National School Transportation Association** – 703-684-3200 – info@yellowbuses.org – www.yellowbuses.org
- **Occupational Safety and Health Administration (OSHA)** - https://www.osha.gov/Publications/OSHA3990.pdf
- **State Health Departments** - https://www.cdc.gov/publichealthgateway/healthdirectories/healthdepartments.html
- **US Small Business Administration** - https://disasterloan.sba.gov/ela/Declarations/Index - Disaster assistance loans

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COVID-19 Update for School Bus Contractors
Families First Coronavirus Response Act H.R. 6201
Expanded Family Medical Leave Act and Emergency Paid Sick Leave Act

Updated 3/19/2020 (C)

This is a quickly evolving issue. Proposed amendments are pending. You should seek the most current information that applies to your circumstances.

The Families First Coronavirus Response Act H.R. 6201 was signed by President Trump Wednesday 3/19/2020. The changes are effective through December 31, 2020. The new law is linked above and the sections that expand the Family Medical Leave Act (FMLA) to provide Public Health Emergency Leave and Emergency Paid Sick Leave Act are summarized below.

Public Health Emergency Leave

The act modifies the Family Medical Leave Act to require employers of fewer than 500 employees to provide to employees who have worked for the company for at least 30 calendar days paid leave to employees who are “unable to work (or telework) due to a need for leave to care for the son or daughter under 18 years of age of such employee if the school or place of care has been closed, or the child care provider of such son or daughter is unavailable, due to a public health emergency” as follows:

- First ten (10) days of leave are unpaid. Employee may use employee’s existing Paid Time Off benefit, if any is normally provided to employee.

- After ten (10) days of unpaid leave, employer must pay no less than 2/3 of employees regular pay, but no more than $200 per day and $10,000 in the aggregate

Section 104(a)(1) [regarding RESTORATION TO POSITION] shall not apply to employers with less than 25 employees if:

(A) The employee takes leave under section 102(a)(1)(F) [regarding PUBLIC HEALTH EMERGENCY LEAVE].

(B) The position held by the employee when the leave commenced does not exist due to economic conditions or other changes in operating conditions of the employer (i) that affect employment; and (ii) are caused by a public health emergency during the period of leave.

(C) The employer makes reasonable efforts to restore the employee to a position equivalent to the position the employee held when the leave commenced, with equivalent employment benefits, pay, and other terms and conditions of employment.

(D) If the reasonable efforts of the employer under subparagraph (C) fail, the employer makes reasonable efforts during the period described in paragraph (3) to contact the employee if an equivalent position described in subparagraph (C) becomes available.
Federal Regulators (US Secretary of Labor) are permitted to “exempt small businesses with fewer than 50 employees from the requirements of section 102(a)(1)(F) when the imposition of such requirements would jeopardize the viability of the business as a going concern.” No further information about a possible exemption has been published at this time.

**Emergency Paid Sick Leave**

The act also modifies the Family Medical Leave Act to require employers of fewer than 500 employees to provide to employees paid sick time to the extent that the employee is unable to work (or telework) due to a need for leave because:

1. The employee is subject to a Federal, State, or local quarantine or isolation order related to COVID–19.
2. The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID–19.
3. The employee is experiencing symptoms of COVID–19 and seeking a medical diagnosis.
4. The employee is caring for an individual who is subject to an order as described in subparagraph (1) or has been advised as described in paragraph (2).
5. The employee is caring for a son or daughter of such employee if the school or place of care of the son or daughter has been closed, or the child care provider of such son or daughter is unavailable, due to COVID–19 precautions.
6. The employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor.

Full time employees are to be paid 80 hours of sick time. Part time employees are to be paid a number of hours equal to the number of hours that such employee works, on average, over a 2-week period. Paid sick time under this section shall not carry over from 1 year to the next.

The amount of the paid sick time is based on the employee’s regular rate of pay based on the number of hours the employee would otherwise be normally scheduled to work, limited to

1. $511 per day and $5,110 in the aggregate for a use described in paragraph (1), (2), or (3) of section 5102(a) [QUARANTINE/SYMPTOMS]; and
2. $200 per day and $2,000 in the aggregate for a use described in paragraph (4), (5), or (6) of section 5102(a) [CARING FOR A PERSON UNDER QUARANTINE/SYMPTOMS].

**Tax Credits for Employers**

*Employers will get a tax credit* against the tax imposed by section 3111(a) or 3221(a) of the Internal Revenue Code of 1986 for each calendar quarter an amount equal to 100 percent (100%) of the qualified sick leave wages and of the qualified family leave wages paid by the employer, and shall also include the employer’s qualified health plan expenses as are properly allocable to the qualified family leave wages and qualified sick leave wages for which such credit is so allowed.

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**FAMILY FIRST ACT DECISION TABLE**

<table>
<thead>
<tr>
<th>EMPLOYEE HAS WORK TO DO</th>
<th>CATEGORY</th>
<th>COVID 19 Scenario</th>
<th>Paid by Employer</th>
<th>Paid by State or WC Insurance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>NO</strong></td>
<td><strong>NOT SICK</strong> A person who is out of work because employer voluntarily closed due to lack of work</td>
<td><strong>Regular Payroll</strong></td>
<td><strong>Company Earned Sick Leave/PTO</strong></td>
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<tr>
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<td><strong>NO</strong> NO NO NO</td>
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<td></td>
<td><strong>NO</strong></td>
<td><strong>NOT SICK</strong> A person who is out of work because employer was ordered closed</td>
<td><strong>Regular Payroll</strong></td>
<td><strong>Company Earned Sick Leave/PTO</strong></td>
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<td></td>
<td></td>
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<td><strong>NO</strong> NO NO NO</td>
<td>NO</td>
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<tr>
<td></td>
<td><strong>YES</strong></td>
<td><strong>NOT SICK</strong> Worker has less hours available due to business slow down or lack of demand</td>
<td><strong>Regular Payroll</strong></td>
<td><strong>Company Earned Sick Leave/PTO</strong></td>
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<td><strong>YES (for hours worked)</strong> NO NO NO</td>
<td>NO</td>
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<tr>
<td></td>
<td><strong>YES</strong></td>
<td><strong>NOT SICK</strong> Employer closed their physical location, but still can operate remotely, and has work that employee can complete from home</td>
<td><strong>Regular Payroll</strong></td>
<td><strong>Company Earned Sick Leave/PTO</strong></td>
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<td></td>
<td></td>
<td><strong>YES (for hours worked)</strong> YES (may use) NO NO</td>
<td>NO</td>
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<tr>
<td></td>
<td><strong>YES</strong></td>
<td><strong>NOT SICK</strong> Worker is afraid of gathering in a group and refuses to go to work (self-distancing) or refuses to work from home</td>
<td><strong>Regular Payroll</strong></td>
<td><strong>Company Earned Sick Leave/PTO</strong></td>
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<td>NO NO NO NO</td>
<td>NO</td>
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<tr>
<td></td>
<td><strong>YES</strong></td>
<td><strong>NOT SICK</strong> Worker is caring for an individual who is required to quarantine or isolate due to Fed/State/Local Order</td>
<td><strong>Regular Payroll</strong></td>
<td><strong>Company Earned Sick Leave/PTO</strong></td>
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<td></td>
<td></td>
<td></td>
<td><strong>NO</strong> YES NO NO</td>
<td>YES (may use before/after Family First Sick Leave) NO</td>
</tr>
<tr>
<td></td>
<td><strong>YES</strong></td>
<td><strong>NOT SICK</strong> Worker is caring for an individual who has been advised by healthcare provider to self-quarantine</td>
<td><strong>Regular Payroll</strong></td>
<td><strong>Company Earned Sick Leave/PTO</strong></td>
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<td></td>
<td><strong>NO</strong> YES NO NO</td>
<td>YES (may use before/after Family First Sick Leave) NO</td>
</tr>
<tr>
<td></td>
<td><strong>YES</strong></td>
<td><strong>NOT SICK/CARING FOR STUDENT</strong> Worker was unable to work because of school or daycare closed for a public health reason and is caring for son/daughter under 18 (First 10 days)</td>
<td><strong>Regular Payroll</strong></td>
<td><strong>Company Earned Sick Leave/PTO</strong></td>
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<tr>
<td></td>
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<td></td>
<td><strong>NO</strong> YES NO NO</td>
<td>YES (may use before/after Family First Sick Leave) YES (at 2/3 regular rate up to $200/day capped at $10,000)</td>
</tr>
<tr>
<td></td>
<td><strong>YES</strong></td>
<td><strong>NOT SICK/CARING FOR STUDENT</strong> Worker continues to be unable to work (after First 10 days) because of school or daycare closed for a public health reason and is caring for son/daughter under 18</td>
<td><strong>Regular Payroll</strong></td>
<td><strong>Company Earned Sick Leave/PTO</strong></td>
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<td></td>
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<td></td>
<td><strong>NO</strong> YES NO NO</td>
<td>YES (may use before/after Family First Sick Leave) YES (AFTER 10 days: at 2/3 regular rate up to $200/day capped at $10,000)</td>
</tr>
<tr>
<td></td>
<td><strong>YES</strong></td>
<td><strong>NOT SICK/CARING FOR STUDENT</strong> Employer closed their physical location, but still can operate remotely, and has work that employee can complete from home, However employee is caring for student under 18</td>
<td><strong>Regular Payroll</strong></td>
<td><strong>Company Earned Sick Leave/PTO</strong></td>
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<td><strong>YES (for hours worked)</strong> YES (may use) YES</td>
<td>Yes</td>
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<tr>
<td></td>
<td><strong>YES</strong></td>
<td><strong>Quarantine Order</strong> Worker has been advised by healthcare provider to self-quarantine</td>
<td><strong>Regular Payroll</strong></td>
<td><strong>Company Earned Sick Leave/PTO</strong></td>
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<td></td>
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<td></td>
<td><strong>NO</strong> YES NO NO</td>
<td>YES (may use before/after Family First Sick Leave) NO</td>
</tr>
<tr>
<td></td>
<td><strong>YES</strong></td>
<td><strong>Quarantine Order</strong> The Worker is required to quarantine or isolate due to Fed/State/Local Order</td>
<td><strong>Regular Payroll</strong></td>
<td><strong>Company Earned Sick Leave/PTO</strong></td>
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<td><strong>NO</strong> YES NO NO</td>
<td>YES (may use before/after Family First Sick Leave) NO</td>
</tr>
<tr>
<td></td>
<td><strong>YES</strong></td>
<td><strong>SICK</strong> A person who has COVID-19, or symptoms of COVID-19</td>
<td><strong>Regular Payroll</strong></td>
<td><strong>Company Earned Sick Leave/PTO</strong></td>
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<td><strong>NO</strong> YES NO NO</td>
<td>YES (may use before/after Family First Sick Leave) NO</td>
</tr>
<tr>
<td></td>
<td><strong>YES</strong></td>
<td><strong>SICK</strong> Worker was exposed to COVID19 in the course of work and cannot work</td>
<td><strong>Regular Payroll</strong></td>
<td><strong>Company Earned Sick Leave/PTO</strong></td>
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<tr>
<td></td>
<td></td>
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<td><strong>NO</strong> NO NO NO NO NO</td>
<td>NO</td>
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</tbody>
</table>

*Employers are eligible for quarterly tax credit equal to 100% of payments made under the Family First Act.

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You should seek the most current information that applies to your circumstances.