










<p><b>Effective April 1, 2021 - September 30, 2021</b></p> <p>American Rescue Plan Act (ARPA) Qualifying Reasons for Leave:</p>	<p><b>ARPA-EE Sick</b> <i>Emergency Paid Sick Leave Act (EPSLA)</i></p> <p>Up to 80 hours paid at the employee's regular rate of pay; up to \$511 per day</p> <p>Available regardless of date of hire</p>	<p><b>ARPA-Fam Sick</b> <i>Emergency Paid Sick Leave Act (EPSLA)</i></p> <p>Up to 80 hours paid at 2/3rds the employee's regular rate; up to \$200 per day</p> <p>Available regardless of date of hire</p>	<p><b>ARPA-FMLA</b> <i>Emergency Family Medical Leave Act (EFMLA)</i></p> <p>Up to 12 weeks paid at 2/3rds the employee's regular rate, up to \$200 per day; aggregate cap of \$12,000</p> <p>Available if employed for 30 calendar days before seeking leave</p>
<p>1. Employee is subject to a Federal, State, or local quarantine or isolation order related to COVID- 19</p>			
<p>2. Employee has been advised by a health care provider to self- quarantine related to COVID-19</p>			
<p>3. Employee is seeking or awaiting the results of a COVID-19 test because of COVID-19 symptoms or exposure, or the employer requested the test</p>			

4. Employee is caring for an individual who is isolating or quarantining on government or doctor's orders	X	✓	✓
5. Employee is caring for a child whose school or place of care is closed for reasons related to COVID-19	X	✓	✓
6. Employee is obtaining a COVID-19 vaccination	✓	X	✓
7. Employee is recovering from any injury, disability, illness, or condition related to a COVID-19 vaccine	✓	X	✓

The American Rescue Plan Act (ARPA) of 2021 extends EPSLA and EFMLA tax credits through September 30, 2021.

**Employers are no longer required to provide paid leave but may do so voluntarily to take the tax credit for providing the leave.**

Employers may claim the tax credit for qualifying leave of up to 80 hours of ARPA-EE Sick and ARPA-Fam Sick and/or 12 weeks of ARPA-FMLA paid between April 1, 2021 to September 30, 2021.

Employees may also be eligible for paid leave under state law (NJ Earned Sick Leave, NY Paid COVID leave, NY Vaccine Leave, etc.)

