

April 1, 2021

# AMERICAN RESCUE PLAN ACT PAID LEAVES

## Eligible wages paid 04/01/2021 through 09/30/2021

### Reasons for Using ARPA Paid Sick and Family Leave

Starting on April 1 and ending on September 30, 2021, employees can take ARPA Paid Sick and Family Leave. The following are acceptable reasons for taking these leaves:

1. When quarantined or isolated subject to federal, state, or local quarantine or isolation order
2. When advised by a health care provider to self-quarantine because of COVID-19
3. When the employee is:
  - a. Experiencing symptoms of COVID-19 and seeking a medical diagnosis
  - b. Seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19 because they have been exposed or because their employer has requested the test or diagnosis
  - c. Obtaining a COVID-19 vaccination or recovering from any injury, disability, illness, or condition related to the vaccination.
4. When caring for another person who is isolating or quarantining on government or doctor's orders
5. When caring for a child whose school or place of care is closed due to COVID-19

### ARPA PAID SICK LEAVE - 80 hour limit (full-time EE); prorated for part-time EEs

Earning Code	Earning Type	Benefit/Limits – <b>Reasons 1, 2, or 3</b>
ARPA Sick	ARPA Sick Leave	Ten days (up to 80 hours) of paid sick leave at their regular rate of pay up to \$511 per day and a maximum of \$5,110

Earning Code	Earning Type	Benefit/Limits – <b>Reasons 4 or 5</b>
ARPA Care	ARPA Dep Care	Ten days (up to 80 hours) of <b>paid sick leave</b> at 2/3 their regular rate of pay, up to \$200 per day and a maximum of \$2,000

### ARPA PAID FAMILY LEAVE

Earning Code	Earning Type	Benefit/Limits – <b>Any of the reasons listed above</b>
ARPA Family	ARPA Family Leave	Employees taking leave will be paid at 2/3 their regular rate of pay up to \$200 per day and \$12,000 maximum; 12 week limit

### HEALTH PLAN EXPENSES

Earning Code	Earning Type	Limits
ARPA Insur	Memo ARPA Ins Cr	Used to record qualified health plan expenses allocable to sick leave wages that are also eligible for the tax credit and reported on line 19 of Form 941.
ARPA Cobra	Memo ARPA COBRA	

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