**American Rescue Plan Act (ARPA)**

**Optional Paid Leave Requirements Summary**

The American Rescue Plan Act (ARPA) extended the benefits of the Families First Coronavirus Response Act (FFCRA) from April 1, 2021 through September 30, 2021. This new legislation allows employers to **voluntarily** continue the Emergency Paid Sick Leave (EPSL), which provides tax credits for wages paid to employees for eligible time off. It also refreshed the 10 days of Emergency Paid Sick Leave (EPSL) paid at 100%, up to $511 per day.

Covered private employers (less than 500 employees) are not required to extend these benefits; however, they can choose to offer these benefits and receive the applicable tax credit. Any remaining time from the previously offered voluntary FFCRA benefits expired on March 31, 2021.

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| **Reason for Leave** | **Time Period** | **Daily Pay Rate/Maximum** |
| Subject to a Federal, State, or local quarantine or isolation order related to COVID-19 | Up to 2 weeks of paid time | Regular rate of pay up to maximum $511/day |
| Advised to self-quarantine by health care provider due to concerns related to COVID-19 | Up to 2 weeks of paid time | Regular rate of pay up to maximum $511/day |
| Experiencing symptoms of COVID-19 and seeking a medical diagnosis | Up to 2 weeks of paid time | Regular rate of pay up to maximum $511/day |
| Seeking a medical diagnosis or awaiting results of a COVID-19 test after exposure to COVID-19 (or by request from employer) | Up to 2 weeks of paid time | Regular rate of pay up to maximum $511/day |
| Time spent obtaining COVID-19 vaccination for employee, family member, or individuals the employee is providing care for | Up to 2 weeks of paid time | Regular rate of pay up to maximum $511/day |
| Side effects related to the COVID-19 vaccination for employee, family member, or individuals the employee is providing care for | Up to 2 weeks of paid time | Regular rate of pay up to maximum $511/day |
| Caring for an individual subject to quarantine or isolation order or advised to self-quarantine by health care provider | Up to 2 weeks of paid time | Two-thirds (2/3) regular rate of pay, up to maximum $200/day |
| Caring for son or daughter whose school or childcare provider closed or is unavailable to the child | Up to 2 weeks of paid time | Two-thirds (2/3) regular rate of pay, up to maximum $200/day |
| Experiencing “other substantially similar condition specified by Secretary of Health and Human Services” | Up to 2 weeks of paid time | Two-thirds (2/3) regular rate of pay, up to maximum $200/day |

**This chart serves as a summary guide. Please go to the IRS and DOL websites for the most current information and explanations.**