

CARES ACT BREAKDOWN

This stimulus package from the federal government will support employees and employers during the COVID-19 pandemic through:

PAID LEAVE

The CARES Act clarifies paid sick and family leave provisions created by the Families First Coronavirus Response Act:

1. Two weeks of paid sick leave at the employee's regular rate of pay
2. Two weeks of paid sick leave at two-thirds the employee's regular rate
3. Ten weeks of family leave at two-thirds the employee's regular rate

\$600 in addition to state UI benefits
13 week extension of benefits (39 weeks total in Maryland)

EMPLOYER PROVISIONS

- *Refundable payroll tax credit for 50 percent of wages paid by employers to employees during the COVID-19 crisis
- *Employers and self-employed individuals can defer payment of the employer share of the Social Security tax

According to the IRS, **economic impact payments** will begin in three weeks.

The IRS will calculate payments based on income listed on 2019 or 2018 tax returns.

Payments will be received via direct deposit information on their tax return or mailed check.

For more information, please contact JOTF at (410) 234-8040

UI BENEFITS

- The CARES Act allows those currently receiving UI, those who have exhausted benefits, and those who are unemployed due to COVID-19 to receive benefits
- You can receive benefits if you are self-quarantined, you must stay home to be a caregiver due to a school closure, you had to quit your job due to COVID-19
- Part-time workers are eligible for benefits
- Those who can telework or already receive paid sick or family leave are not eligible

For the first time, self-employed workers, gig economy workers, and freelancers can receive UI.

People who typically do not file a tax return will need to file a simple tax return to receive an economic impact payment. [IRS.gov/coronavirus](https://www.irs.gov/coronavirus) will soon explain how.

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