

# STAYING HEALTHY DURING COVID-19

## What you need to know about paid sick leave

### WHAT IS THE MD HEALTHY WORKING FAMILIES ACT?

*State legislation enacted in 2018 that requires Maryland employers with 15 or more employees to provide paid sick and safe leave.*

*Employers with 14 or fewer employees must provide job-protected paid sick leave.*

### HOW MANY HOURS ARE COVERED?

*Workers can earn up to one (1) hour for every 30 hours workers per week.*

*Workers cannot accrue more than 40 hours of leave in one year or more than 64 hours during any time period.*

### WHAT DOES THE FEDERAL LAW PROVIDE?

*Employers with 500 or fewer employees:*

- Two (2) weeks of paid sick leave at employee's regular pay rate up to \$511 per day.*
- Employees receive two-thirds of their usual pay rate, up to \$200 per day.*

### I'M AN EMPLOYER. WHAT SHOULD I KNOW?

- Employers can claim a refundable tax credit.*
- The tax credit is allowed against the employer portion of payroll taxes.*
- Employers will be refunded any paid leave costs that exceed the amount of payroll taxes owed due to COVID-19.*

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

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