

Refundable Tax Credits Would Finance Paid Leave

| | FAMILY LEAVE | SICK LEAVE |
|--------------------------|--|--|
| Covered employer | Private sector employers with fewer than 500 workers and government entities | Private sector employers with fewer than 500 workers and government entities |
| Qualifying circumstances | Care giving for child younger than 18 whose day care or school closed | Quarantine, medical diagnosis, care giving for another quarantined individual or for child whose day care or school closed |
| Length of leave | As many as 12 weeks | Two weeks for full time workers and similar equivalent for part-time workers |
| Benefit amount | Unpaid for first 10 days, then at least two-thirds of a worker's normal pay rate, capped at \$200 per day or \$10,000 total. | Normal wage or minimum wage, whichever is greater, capped at \$5,110 for a worker's quarantine or diagnosis. Care giving benefit would be two-thirds of normal or minimum wage, capped at \$2,000. |
| Employer tax credit | Covers wages of as much as \$200 per day or \$10,000 total | Covers daily wages of as much as \$511 for affected employee, or as much as \$200 for employee caring for someone else |
| Self-employed tax credit | The lesser of \$200 per day or 67% of average daily self-employment income | The lesser of \$511 per day or average daily self-employment income for affected individual, or the lesser of \$200 or 67% of average daily self employment income if caring for someone else |

Additional help for employers seeking compensation for their employees: Nebraska Short Term Compensation
Unemployment Compensation

Nebraska Dept of Labor website is: www.DOL.Nebraska.gov

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