



Dear Valued Client,

In recent weeks, both federal and state legislation mandated paid sick leave benefits for employees during the COVID-19 pandemic. Under federal law ([FFCRA](#)), employers with less than 500 employees must pay qualifying employees for up to 80 hours of sick leave, which usually translates to 10 days. Under [New York State law](#), the amount of sick leave employers must pay qualifying employees varies with the employer's size. Employers with less than 10 employees must provide job protection but not paid leave. Employers with 11-99 employees must provide at least 5 days of paid sick leave. Employers with 100 or more employees must provide 14 days of paid sick leave.

Many New York employers have questions regarding the coordination of their paid leave obligations under both laws. Generally, the law that provides greater benefit to the employee supersedes the other, and the leave provided would satisfy both the federal and state requirements concurrently.

Specifically, if FFCRA provides greater benefit for an individual employee, then FFCRA-required amounts should be paid, and they would satisfy the New York requirements as well.

In contrast, if New York law provides greater benefit, then New York-required amounts should be paid, and they would satisfy FFCRA requirements as well.

It is important to note that the IRS tax credits only apply to paid leave mandated by FFCRA. Any additional amounts paid to satisfy New York requirements are not eligible for federal credits, and as of now, New York has not offered employers tax credits for the New York-required paid sick leave.

For the latest updates, please visit the [Viventivm Coronavirus \(COVID-19\) Update Center](#).

Disclaimer: Viventivm does not render legal advice or opinions. As always, be sure to consult with your CPA/legal counsel before making financial decisions.