

# • EMPLOYER TAX CREDITS SUMMARY •

	TYPE OF CATEGORY	BASIC RATE	LIMITATION	MAX DAYS	MAX CREDIT
CATEGORY 1	Quarantine order	Regular Pay	\$511/day	10	\$5,110
CATEGORY 2	HC provider advises employee to self-quarantine	Regular Pay	\$511/day	10	\$5,110
CATEGORY 3	COVID-19 symptoms, seeking diagnosis	Regular Pay	\$511/day	10	\$5,110
CATEGORY 4	Caring for category 1 or 2 individual	2/3's of Regular Pay	\$200/day	10	\$2,000
CATEGORY 5	Caring for son or daughter / closed school or daycare	2/3's of Regular Pay	\$200/day	60*	\$12,000 (\$2,000 sick leave + \$10,000 family medical leave)
CATEGORY 6	Substantially similar condition specified by HHS	2/3's of Regular Pay	\$200/day	10	\$2,000

*\*combines paid sick leave and family medical leave*



**WHITTAKER  
& COMPANY**

**FAMILIES FIRST CORONA VIRUS RESPONSE ACT:  
HOW TO CALCULATE TAX CREDITS**