

# Updates on Workers' Rights in New York In the Midst of COVID-19

# I lost my job, have had my hours cut, or have been put on unpaid leave as a result of the Coronavirus (COVID-19):

### Am I eligible for Unemployment Benefits?

#### Unemployment Insurance

Some workers who have lost all or some of their work hours and have valid employment authorization may file a claim for Unemployment Insurance (UI) benefits with the New York State Department of Labor (NYSDOL). Employees who lose most or all of their wages because their employer cuts work hours or is closed temporarily or permanently due to COVID-19 or a quarantine order, may immediately apply for Unemployment Insurance.

• How do I know if I am eligible for UI?

Unemployment Insurance provides temporary income for eligible workers who lose their jobs through no fault of their own, have worked for enough time and have earned enough wages in the past 18 months, and are available for work. Part of being available for work is demonstrating that you have valid work authorization now and had valid work authorization when you were working for the past 18 months. The Department of Labor decides if you qualify for benefits and sets your benefit level based on the employment information you put in your application.

If you are undocumented, but you are authorized to work, you should be screened for eligibility. For example, DACA grantees are eligible for UI if they are currently authorized to work. If work permits expire or are rescinded, they would no longer be eligible.

• What if I am a gig worker or independent contractor?

The recently passed federal Coronavirus Aid, Relief, and Economic Security (CARES) Act has expanded unemployment assistance to include some workers who have historically been excluded from regular state unemployment insurance.

### Pandemic Unemployment Assistance

Pandemic Unemployment Assistance (PUA) provides up to 39 weeks of unemployment assistance benefits to workers who are not eligible for regular state UI or who have exhausted their state UI benefits, including:

- Self-employed workers
- Independent contractors
- Freelancers
- Workers seeking part time work
- Workers whose earnings are not high enough to qualify for state UI benefits

To be eligible, individuals must have valid work authorization.

The PUA program will expire on December 31, 2020.

• I think I am eligible for UI or PUA. How do I apply?

You can apply online or by phone. If you want to apply online, you can create an account and apply:

- In English: <a href="https://labor.ny.gov/ui/how\_to\_file\_claim.shtm">https://labor.ny.gov/ui/how\_to\_file\_claim.shtm</a>.
- In Spanish: <u>labor.ny.gov/signin</u>.

Here are step-by-step instructions on how to apply online: <a href="https://maketheroadny.org/seguro-de-desempleo-y-covid-19/">https://maketheroadny.org/seguro-de-desempleo-y-covid-19/</a>

You can apply by phone at (888) 209-8124. If you need language assistance in any language other than English and Spanish, you must apply by phone. To improve the process of applying by phone, the NYSDOL is asking people to call on certain days and hours:

Monday (8am - 7:30pm): last names that start with the letters A-F Tuesday (8am - 7:30pm): last names that start with the letters G-N Wednesday (8am - 7:30pm): last names that start with the letters O-Z

If you miss your day, you can call Thursday through Sunday:

Thursday: 8am - 7:30pm

Friday: 8am - 6pm

Saturday and Sunday: 7:30am - 8pm

Workers have to wait 7 days after their last day of work before applying for Unemployment Insurance benefits. New York State is currently waiving the 7-Day waiting period for people who are out of work due to Coronavirus closures or quarantines and is encouraging workers to apply for UI immediately.

• I've applied. What now?

You must continue to "certify" with the NYSDOL every week that you are ready and available for work. According to the NYSDOL, while workers must be actively engaged in searching for work to receive weekly benefits, this requirement should be somewhat relaxed because of COVID-19.

If you applied online, you should log into your account each week and certify online. If you applied by phone, call (888)-581-5812 to certify your weekly benefits. You need to certify weekly even if your application has not yet been approved.

If the NYSDOL finds that you are eligible and approves your application, you can receive up to 26 weeks of weekly unemployment benefits. The federal CARES Act also provides an additional 13 weeks of UI benefits which will become available after someone exhausts all of their regular state UI benefits (of up to 26 weeks).

The CARES Act has also increased the usual calculated benefit amount with an additional \$600 per week in compensation from March 27, 2020 through July 31, 2020.

• Is receiving UI benefits considered a public charge?

No, UI benefits are not considered a public benefit that would be relevant in a public charge determination. Unlike public charge benefits such as SNAP (food stamps) or cash assistance, UI benefits are considered "earned" benefits that you become eligible after having worked for a certain period of time, among other eligibility requirements.

#### I am ineligible for UI. Is there any other financial assistance available?

MRNY and other organizations across New York City and New York State are demanding that the City and State establish funds to support working families who suffer economic loss due to the Coronavirus, especially undocumented and other workers who are not eligible for unemployment insurance.

### Other wage replacements or emergency relief

In some industries, community members and organizations have established special funds for additional support. Information is available here:

https://documentedny.com/2020/04/07/fondos-para-inmigrantes-afectados-por-coronavirus/

I was offered a job that pays less than the minimum wage, in cash, and/or where I may be exposed to the Coronavirus, but I really need the money. What should I do?

This is a personal decision that only you can make, weighing the potential health and other risks against your family's needs.

### I am an essential worker and am still expected to go to work:

## Can I take time off of work to take care of myself if I am feeling sick or need to take care of a sick family member?

Many workers in New York state are entitled to paid leave to care for themselves or a family member. If you are feeling sick and need to take time off of work, or a family member is feeling sick and you need to take time off of work to care for them, you may be entitled to a certain amount of paid sick leave. The amount of paid sick leave to which you are entitled depends on where you work in New York state.

In addition, New York state and the federal U.S. government have each passed their own emergency sick leave laws that provide additional paid sick time to workers who need to take time off for reasons related to COVID-19. See pages 8-11 below for more information on these additional benefits.

#### New York City: Paid Sick & Safe Leave

Most workers in NYC have the right to sick time. If you work in NYC for more than 80 hours a year, you can earn up to 40 hours of leave to care for yourself or anyone you consider family. You can start using your sick time 120 days after your first day of employment. You can use your time to stay home if you or a family member is sick, or to go to medical appointments. If your employer has five or more employees, you have a right to *paid* leave. If your employer has fewer than five employees, you have a right to *unpaid* leave.

Domestic workers in NYC who have worked (i) for the same employer for at least one year, and (ii) worked more than 80 hours in a year for that employer, are entitled to two paid days of sick leave each year. (These are in addition to the up to three paid days of rest per year that domestic workers are entitled to under the Domestic Worker Bill of Rights.)

Employees can use safe and sick leave to take time off of work when their employer's business closes temporarily due to a public health emergency like COVID-19, or they need to care for a child whose school or child care provider closed due to a public health emergency. NYC is interpreting this law to mean that employees may use their sick leave if their workplace or children's schools or child care closed temporarily as a result of the May 16 executive order that shut down schools and many businesses. But, employees must also still be employed by the business when they claim the leave, which may prevent many workers from claiming this important benefit.

Your employer cannot refuse to let you use sick time that you have earned, punish you for requesting or using earned sick time, or make you find a replacement worker before letting you

use your sick time. Your employer cannot require medical documentation for using your sick time if you are taking three consecutive days off of work or less.

Workers are entitled to paid sick leave in NYC regardless of immigration status.

To learn more or to report a problem, call 311.

Only workers classified as "employees" have the right to paid sick days. But even if your employer calls you an independent contractor or pays you off-the-books, you may still be able to claim this benefit.

#### **Westchester County: Earned Sick Leave Law**

Most workers in Westchester have the right to sick time. If you work in Westchester for more than 80 hours a year, you can earn up to 40 hours of leave to care for yourself or anyone you consider family. You can start using your sick time 90 days after your first day of employment (unless your employer allows you to use it sooner). Workers in Westchester began acquiring paid sick time under the law on July 10, 2019 (or on their first day of employment, if later). You can use your time to stay home if you or a family member is sick, or to go to medical appointments.

You can use your time to care for yourself or a family member when public health authorities determine that your or your family member's presence in the community could jeopardize the health of others because of your exposure to a communicable disease whether or not you have actually contracted the disease.

You can also use your time if your child's day-care or elementary or secondary school is closed due to a public health emergency.

You can also use your leave time if your workplace is closed by order of a public official due to a public health emergency.

If your employer has five or more employees, you have a right to *paid* leave. If your employer has fewer than five employees, you have a right to *unpaid* leave.

Domestic workers in Westchester who have worked (i) for the same employer for at least one year, and (ii) worked more than 80 hours in a year for that employer, are entitled to two paid days of sick leave each year. (These are in addition to the up to three paid days of rest per year that domestic workers are entitled to under the Domestic Worker Bill of Rights.)

Your employer cannot refuse to let you use sick time that you have earned, punish you for requesting or using your earned sick time, or make you find a replacement worker before letting

you use your sick time. Your employer cannot require medical documentation for using your sick time if you are taking three consecutive days off of work or less.

Workers are entitled to paid sick leave in Westchester regardless of immigration status.

Only workers classified as "employees" have the right to paid sick days. But even if your employer calls you an independent contractor or pays you off-the-books, you may still be able to claim this benefit.

For more info see: <a href="https://humanrights.westchestergov.com/resources/earned-sick-leave-law">https://humanrights.westchestergov.com/resources/earned-sick-leave-law</a>

To report a problem, call the Department of Consumer Affairs at (914) 995-2155 or call Make the Road's Westchester office at (914) 948-8466 for help in filing a claim.

### Long Island & Rest of New York State: Temporary Disability & Paid Family Leave

### Temporary Disability Insurance (TDI)

Workers who suffer injuries or illnesses that did not arise out of or in the course of work may be entitled to Temporary Disability Insurance (TDI). Temporary Disability, which is also called Short-Term Disability, is a New York State program that provides weekly cash benefits to partially replace lost wages if you are unable to work. You may be eligible for TDI if you are a carrier of an illness, such as COVID-19, but do not show any symptoms. However, you must be under the care of a medical professional to apply. Disability benefits are covered through an your your employer's disability benefits insurance carrier, or your employer may be self-insured.

Cash benefits are 50 percent of your average weekly wage for the last eight weeks worked, up to a maximum of \$170 per week. Benefits are paid for a maximum of 26 weeks of disability during any 52 consecutive week period. You cannot collect disability benefits and paid family leave benefits at the same time. The total combined disability leave and paid family leave in any 52 week period may not exceed 26 weeks.

Workers must be either employed or recently unemployed to apply. Workers are eligible for TDI regardless of immigration status.

For more information or to file a claim, go to <a href="http://www.wcb.ny.gov/content/main/offthejob/db-overview.jsp">http://www.wcb.ny.gov/content/main/offthejob/db-overview.jsp</a> or call (877) 632-4996 Monday through Friday 8:30 a.m. - 4:30 p.m.

NOTE: there are limits associated with receiving workers' compensation and unemployment benefits at the same time. You should consult with an attorney if this situation applies to you.

### New York State Paid Family Leave

Some workers who need to take leave to care for a family member who is seriously ill with a mental or physical illness or condition that requires either hospital care or ongoing treatment by a health provider may be entitled to New York State's Paid Family Leave (PFL). Paid Family Leave is a New York State program that provides employees with a percentage of their pay when they take time off work to care for a sick family member with a serious health condition or a newborn. This law does not provide paid leave to a worker n employee to recover from their own serious health condition, though the worker may be eligible for Temporary Disability Insurance (see below). Ordinary illnesses, like the flu, a cold, an upset stomach, or an earache are not covered unless complications develop or hospital care is needed.

Most employees in the private sector in New York, regardless of citizenship or immigration status, are entitled to paid time off to care for a seriously ill family member (child, parent, parent-in-law, spouse, domestic partner, grandchild, or parent) under New York state's paid family leave law. Eligible workers who work more than 20 hours per week can start receiving benefits six months after their start date. Those who work less than 20 hours per week need to work for 175 days to qualify.

In 2020, employees in NY can get 60% of their average weekly wage, up to a maximum of \$840.70, for up to 10 weeks. In 2021, workers will be able to get 67% of their average weekly wage for up to 12 weeks. The PFL law also protects workers' rights to return to the job after taking leave, protects them from retaliation for taking or asking for leave, and applies to all workers regardless of immigration status. Workers pay for leave time through payroll deductions made to the employer's insurance company, and workers apply to the insurance company when they need to take the leave.

Workers may use paid family leave if they need to stay home from work to care for a family member who is sick with COVID-19, which qualifies as a serious health condition. Just as with paid sick days, however, workers must be currently employed to be covered, which will mean that workers who are already laid off won't be able to claim this benefit.

Only workers classified as "employees" have the right to paid family leave. But even if your employer calls you an independent contractor or pays you off-the-books, you may still be able to claim this benefit.

To apply for paid family leave, workers should fill out an application form. Forms are available here: <a href="https://paidfamilyleave.ny.gov/forms?f%5B0%5D=filter\_term%3A1061">https://paidfamilyleave.ny.gov/forms?f%5B0%5D=filter\_term%3A1061</a>. For more information, visit <a href="https://paidfamilyleave.ny.gov/">https://paidfamilyleave.ny.gov/</a> or call the Paid Family Leave Helpline at (844) 337-6303 Monday - Friday 8:30 a.m. - 4:30 p.m.

## Can I take time off of work if I have COVID-19 symptoms or have tested positive for COVID-19, or I need to take care of someone who has become ill due to COVID-19?

Yes. The U.S. government and New York State each passed emergency laws that provide emergency COVID-19 related sick leave that provide additional leave time for workers subject to certain requirements.

### Federal Emergency Paid Sick Leave

The recently passed Federal Families First Coronavirus Response Act (FFCRA) provides additional leave related to COVID-19 for employees at workplaces with fewer than 500 employees. These provisions expire on December 31, 2020. Employers of healthcare providers or emergency responders do not have to provide their employees this additional sick leave.

Full-time employees for employers with fewer than 500 employees are immediately entitled to 80 hours of paid sick leave (or the equivalent of the average number of hours over two weeks for part time employees) for the following reasons:

And paid at the employee's regular rate (or the state or local minimum wage, whichever is higher), with a maximum of \$511/day and \$5,110 total:

- The employee is subject to a federal, state, or local quarantine or isolation order related to COVID-19.
- The employee has been advised by a healthcare provider to self-quarantine due to concerns related to COVID-19.
- The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis.

And paid at the employee's regular rate (or the state or local minimum wage, whichever is higher), with a maximum of \$200/ day and \$2,000 total:

- The employee is caring for an individual who is subject to a federal, state, or local quarantine or isolation order related to COVID-19 or has been advised by a healthcare provider to self-quarantine due to concerns related to COVID-19.
- The employee is caring for a child if a school or place of care has been closed due to COVID-19, or the child care provider of the child is unavailable due to coronavirus.

The paid sick leave provisions state that after the first workday (or portion thereof) that an employee receives paid sick leave, an employer may require the employee to follow reasonable notice procedures in order to continue receiving the paid sick leave. This paid sick leave is *in addition to* any sick pay already provided to the worker under state or city law, or under employer policy.

*NOTE*: workers who are legitimately independent contractors or self-employed may take the same payments listed above as tax credits if they are unable to perform their regular business services or trade.

### Job protection

The Act provides some job protection. For employees at employers with 25 or more employees, the FMLA requires that an employee be restored to the same or equivalent position after leave. This requirement does not apply to an employer with fewer than 25 employees if the employee's position no longer exists due to economic conditions or other changes in the employer's operations that affect employment and are caused by the public health crisis during the period of leave.

Employers must make reasonable efforts to restore the employee to the same or an equivalent position, and if the reasonable efforts fail, the employer must make efforts to contact the employee and reinstate the employee if an equivalent position becomes available within a one-year period beginning on the earlier of (a) the date on which the qualifying need related to a public health emergency concludes, or (b) the date that is 12 weeks after the date the employee's leave started.

### Notice Requirements

All employers with 500 employees or less are required to post the following notice informing their employees of their rights under this new law:

https://www.dol.gov/sites/dolgov/files/WHD/posters/FFCRA\_Poster\_WH1422\_Non-Federal.pdf. The USDOL has not required that notices be posted in the employee's primary language but is in the process of translating the notice into other languages.

### I am still working but need to take time off to take care of my children, because their school is closed.

In addition to the paid sick leave provided above, you may be eligible for additional paid family leave if your child's school or daycare center was closed due to COVID-19.

#### FFCRA Paid Family Leave

Full-time employees for employers with fewer than 500 employees<sup>1</sup> are immediately entitled to 80 hours of paid sick leave (or the equivalent of the average number of hours over two weeks for part time employees) in order to care for their child if:

- the school or place of care of the child has been closed due to COVID-19, OR
- the childcare provider of the child is unavailable due to COVID-19 precautions.

Employees are entitled to 80 hours at the employee's regular rate (or the state or local minimum wage, whichever is higher), with a maximum of \$200/ day and \$2,000 total.

Employees who have been employed for at least 30 days and are unable to work from home may an additional 10 weeks of paid leave to take care of their minor child, if the child's elementary or secondary school or place of care has been closed, or the childcare provider is unavailable, due to a "public health emergency." A public health emergency means an emergency with respect to COVID-19 declared by a federal, state, or local authority.

Employers must provide paid leave at 2/3 the employee's regular rate of pay, with a maximum of \$200/day and \$10,000 in total paid leave. Employers may not require an employee to use other paid leave before the employee uses the paid sick leave available under the Act.

Employees who wish to take this leave must provide the employer with "notice of leave as is practicable."

The job protections and notice requirements explained above on page 9 also apply here.

### New York State Emergency Paid Sick Leave

New York State Emergency Quarantine-Related Sick Leave emergency law provides additional sick leave to workers if the worker or their minor dependent child is subject to a government-issued mandatory or precautionary order of quarantine or isolation due to COVID-19, and the worker is unable to work during quarantine or isolation (such as by remote access). Workers who were quarantined as a result of certain non-work travel to certain countries are not eligible for this leave. All covered employees are protected against retaliation for using the law and are entitled under the law to return to their jobs following leave.

Workers who are subject to a mandatory or precautionary order and are unable to work are immediately eligible for emergency sick pay and special PFL, and may be eligible for special

<sup>&</sup>lt;sup>1</sup> NOTE: Employers with 50 employees or less do not have to provide their employees this additional leave if doing so would "jeopardize the viability of their business."

TDI (see below). Workers whose minor dependent child is subject to an order are only eligible for emergency sick pay and special PFL (see charts in the Appendix below on Pages 15-16).

The emergency sick time and pay under this law for employees affected by COVID-19 who are subject to mandatory or precautionary orders of quarantine or isolation depends on the size of the employer:

Employers with 10 or fewer employees and a net income less than \$1 million will provide their workers:

- Job protection for the duration of the guarantine order
- Guaranteed access to Paid Family Leave and disability benefits (short-term disability) for the period of quarantine including wage replacement for their salaries up to \$150,000.

Employers with 11-99 employees and employers with 10 or fewer employees and a net income greater than \$1 million will provide their workers:

- At least 5 days of paid sick leave
- Job protection for the duration of the quarantine order
- Guaranteed access to Paid Family Leave and disability benefits (short-term disability) for the period of quarantine including wage replacement for their salaries up to \$150,000.

Employers with 100 or more employees, as well as all public employers (regardless of number of employees), will provide their workers:

- At least 14 days of paid sick leave
- Guaranteed job protection for the duration of the quarantine order

If you are quarantined but are working from home you do not qualify for these benefits.

You may be eligible for additional leave under NYS Paid Family Leave and disability benefits.

For more information, call the coronavirus (COVID-19) Hotline at (888) 364-3065 or visit <a href="https://www.governor.ny.gov/paid-sick-leave-covid-19-impacted-new-yorkers/emergency-covid-19-paid-sick-leave">https://www.governor.ny.gov/paid-sick-leave-covid-19-impacted-new-yorkers/emergency-covid-19-paid-sick-leave</a>.

You may file a complaint with the New York State Department of Labor (NYSDOL) at <a href="https://labor.ny.gov/workerprotection/laborstandards/coronavirus-complaints.shtm">https://labor.ny.gov/workerprotection/laborstandards/coronavirus-complaints.shtm</a>.

### My workplace closed, but I had sick days or other Paid Time Off accrued. How do I make sure I am paid in full?

Workers who are entitled to sick leave under local laws can use their sick leave when they are sick and still employed. They are not entitled to be paid out unused leave when they leave their job, however, unless their collective bargaining agreement or other employment contract gives them that right.

Whether an employer must pay workers their unused vacation time, holiday pay, bonuses or other PTO upon separation depends on the terms of the employer's policy. If an employee has earned vacation time and the employer has no written forfeit policy (stating the worker gives up the right to vacation when they leave the job) then the employer must pay the employee for the accrued vacation time. If the employer never promised to provide workers with vacation or other wage supplements, they are not required by law to pay them. A worker can file a claim for unpaid wage supplements with the New York State Department of Labor.

# I am still working but my employer has reduced my hours or is forcing me to take unpaid leave. Is there anything I can do?

You may be eligible for Unemployment Insurance Benefits. See pages 1-3 for more information on eligibility and how to apply.

# I was injured at work or believe I contracted COVID-19 from someone at work. Is there anything I can do?

### Workers' Compensation

Workers who are injured or become ill as a direct result of their work are entitled to workers' compensation insurance, which covers medical care related to the injury or illness and provides partial wage replacement for any missed work. Workers employed in a healthcare facility are likely eligible for workers' compensation if they contract COVID-19 on the job.

NOTE: there are limitations associated with receiving workers' compensation and unemployment benefits at the same time. You should consult with an attorney if this situation applies to you.

### My employer is making me come in and threatening to fire workers if we don't. What should I do?

Workers who are sick or taking care of sick family members may be entitled to sick leave, see above. Workers who are fired for taking protected sick leave may be entitled to bring a claim for unlawful retaliation against their employers.

There is currently no legal protection that provides leave for workers who are not sick themselves but who are fearful of contact with potentially sick co-workers or clients. You should consider talking with your coworkers about what types of safety gear or other protections you feel you need, and going together to ask your employer to make the changes you feel you need.

Employers are prohibited from firing, suspending, or otherwise retaliating against you for raising or reporting concerns about safety or health hazards. You can learn more about filing a complaint against your employer with the Occupational Health and Safety Administration (OSHA) here: <a href="https://www.whistleblowers.gov/">https://www.whistleblowers.gov/</a>.

### If I have a disability, is my employer required to provide me with reasonable accommodations related to Coronavirus?

Employers are prohibited from discriminating against workers on the basis of a disability. Workers who have a disability such as a compromised immune system may be entitled to a reasonable accommodation, such as telecommuting, flexible or reduced hours, or in some cases unpaid leave. Complications from coronavirus, such as pneumonia, may be considered a disability; you should speak to your employer about making changes to your work duties that would allow you to continue working, or take time off.

For more information, visit or call:

New York City: NYC Commission on Human Rights

**Westchester**: NYS Division of Human Rights

Long Island & Rest of State: NYS Division of Human Rights

### If I have Coronavirus, can my employer tell others about my condition?

No. Your employer is prohibited from sharing your medical information. Generally, an employer may not ask you about your condition or request medical documentation unless you are displaying COVID-19 related symptoms such as fever, chills, cough, or shortness of breath or the employer has good reason to believe that your condition poses a direct threat to the safety and security of themselves, other employees, or the public at large.

#### How can I report COVID-19 related complaints?

If you believe an employer is violating COVID-19 related labor laws, call 311 and say "Paid Safe and Sick Leave" or visit nyc.gov/workers.

If you believe you have been subject to any of the situations listed below, you may file a complaint with the New York State Department of Labor (NYSDOL) at <a href="https://labor.ny.gov/workerprotection/laborstandards/coronavirus-complaints.shtm">https://labor.ny.gov/workerprotection/laborstandards/coronavirus-complaints.shtm</a>

- You are being forced to work at a non-essential business
- You know about a business that is non-essential and is operating
- You are being forced to work for an essential business, however:
  - You do not perform an essential function
  - Your employer is making you report to a worksite when your job could be performed from home
  - Your employer is not following health and safety mandates
  - You are particularly frightened because you are over 70 and/or you have an underlying illness.
- Your employer has failed to pay you wages owed for hours worked, earned sick pay or paid time off
- Your employer has threatened or fired you for reasons related to COVID-19
- You qualify for COVID-19 paid sick leave and your employer refuses to pay it
- Your employer is forcing you to work when you are sick

### Who will receive the direct cash payments from the stimulus package?

Individual tax filers and those filing jointly who have valid social security numbers are eligible for direct cash rebates under the economic stimulus including

- \$1200 for each adult
- \$500 for each child dependent

To be eligible, individual filers and those filing jointly must have valid SSNs. (With exception for spouses filing jointly where at least one spouse was in the armed forces last tax year and at least one spouse has a valid SSN).

You must also be a U.S. citizen or a permanent resident (have a green card), *or* meet what is called the "substantial presence test." People who have been living in the U.S. for the past 3 years will likely pass the test. If you have spent a long time outside the U.S. in the past 3 years, go to <a href="https://www.irs.gov/individuals/international-taxpayers/substantial-presence-test">https://www.irs.gov/individuals/international-taxpayers/substantial-presence-test</a> to see if you pass the test.

Children claimed as dependents for the \$500 rebate must have valid SSNs.

Children and spouses with SSNs included in the tax filing of a taxpayer who files with an ITIN are not eligible for the cash payment.

The stimulus payment is a tax credit and is not taken into account for purposes of a public charge determination.

### **APPENDIX**

### New York State Emergency Paid Sick Leave

Size of Private Employer	Sick Leave	Special Temporary Disability Insurance (TDI)	Special Paid Family Leave (PFL) Benefits
10 or fewer employees (with net annual income of less than \$1 million in last tax year)	Unpaid sick leave for duration of quarantine/isolation order	Can apply for special TDI benefits for duration of the quarantine/isolation	Can apply for special PFL benefits for duration of the quarantine/isolation
11 - 99 employees (and employers with 10 or fewer employees with net annual income of more than \$1 million)	5 days of <i>paid</i> sick leave, followed by <i>unpaid</i> sick leave for the remainder of the duration of the quarantine/isolation order	Can apply for special TDI benefits for duration of the quarantine/isolation	Can apply for special PFL benefits for duration of the quarantine/isolation
100 or more employees	14 days of <i>paid</i> sick leave during the quarantine/isolation order		

### Eligibility for the special TDI and PFL benefits:

		Special Paid Family Leave (PFL) Benefits	Special Temporary Disability Insurance (TDI)
Workers subject to government-issued order of quarantine or isolation due to COVID-19 who cannot work as a result of the order	Eligible for both TDI and PFL benefits simultaneously, but workers who are eligible for emergency PSL must exhaust emergency PSL prior to using the TDI/PFL benefits	PFL benefits available at 100% of pay up to \$840.70/week maximum	For workers making more than \$840.70/week, TDI benefits will be available on top of PFL benefits at 100% of pay for the difference between TDI benefits and total pay, up to maximum of \$2,043.92/week*  * No waiting period for TDI
Workers who need leave to provide care for a minor dependent child who is subject to a government-issued order of quarantine or isolation due to COVID-19	Eligible for emergency PFL benefits only	PFL benefits available at 100% of pay up to a maximum amount of \$840.70/week	
All qualifying workers who are currently covered for TDI and PFL, including self-employed workers who have opted in to coverage by purchasing a policy and are eligible for benefits	Eligible for special TDI and PFL benefits		

[Last updated: 4/29/20]