



JOINT COMMITTEE ON TAXATION

June 3, 2020

JCX-10R-20

ERRATA FOR JCX-10-20

**TECHNICAL EXPLANATION OF DIVISION G,
“TAX CREDITS FOR PAID SICK AND PAID FAMILY AND MEDICAL LEAVE,”
OF H.R. 6201, THE “FAMILIES FIRST CORONAVIRUS RESPONSE ACT”**

II. E. Special Rule Related to Tax on Employers (sec. 7005 of the bill)

The first paragraph on page 22 should read as follows:

Under the provision, any wages or compensation required to be paid to employees by reason of the Emergency Family and Medical Leave Expansion Act or the Emergency Paid Sick Leave Act are not considered wages for purposes of OASDI tax or compensation for purposes of RRTA tax. As a result, no OASDI or RRTA taxes will be collected on such amounts from employers to be contributed to the OASDI or railroad retirement programs.