

What Happens to FFCRA Leave under the New Stimulus Bill?

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With the new stimulus bill, Congress did not include an extension of the expiration date for emergency paid sick leave or paid family leave under the Families First Coronavirus Response Act (“FFCRA Leave”). In other words, covered employers were required to grant FFCRA leave to eligible, qualifying employees only through December 31, 2020. However, with the new stimulus bill, Congress *has* included a provision that provides payroll tax credits to those employers who voluntarily choose to grant FFCRA Leave to its eligible, qualifying employees through March 31, 2021. Employers who choose to continue to provide FFCRA Leave must – of course – continue to do so in a nondiscriminatory and nonretaliatory manner.

Importantly, employers will only receive tax credits through March 31, 2021 for providing FFCRA Leave to its eligible employees who have not already exhausted their paid leave entitlements (i.e., 80 hours of emergency paid sick leave and 10 weeks of paid emergency family leave). Accordingly, the stimulus bill does not provide for additional leave entitlements under FFCRA.