




## FFCRA Extended and Expanded But Still Voluntary

The recent massive COVID-19 relief package signed by President Biden on March 11, 2021, once again extended the FFCRA. While the FFCRA remains voluntary for employers, private-sector businesses with fewer than 500 employees can continue to provide FFCRA leave through September 30, 2021, and collect tax credits. The tax credits are only available to employers if they uniformly provide FFCRA leave to all employees, without discriminating against certain categories of workers. For example, an employer would **not** be able to take the tax credit if it only made FFCRA leave available to office workers but not to employees in the field.

	<b>Emergency Paid Sick Leave</b> (10 days of paid leave total between reasons below)	<b>Emergency FMLA</b> (12 weeks of paid leave)
<b>Parent caring for his or her child because of a school closure or child care unavailability due to COVID-19</b>	Paid at 2/3 the employee's regular rate. Capped at \$200 per day and \$2,000 in the aggregate.	Likewise paid at 2/3 the employee's regular rate. Capped at \$200 per day and \$12,000 in the aggregate.
<b>Care of quarantined individual or substantially similar care</b>	Paid at 2/3 the employee's regular rate. Capped at \$200 per day and \$2,000 in the aggregate.	Paid at 2/3 the employee's regular rate. Capped at \$200 per day and \$2,000 in the aggregate.
<b>Employee quarantined by government order or on advice of health care provider, out for diagnosis for symptoms of COVID-19, out for vaccine appointment or due to side effects of the vaccine</b>	Paid at full regular rate. Capped at \$511 per day and \$5,110 in the aggregate.	Paid at 2/3 the employee's regular rate. Capped at \$200 per day and \$2,000 in the aggregate.
<b><i>Only applies if employee is unable to work or telework.</i></b>		

The FMLA leave allowed for **all** employees will reset on March 31, 2021. Therefore, if an employer elects to give FFCRA leave, all employees are eligible for 80 hours of paid sick leave even if they previously used their FFCRA paid sick leave. Likewise, all employees' FFCRA paid family leave entitlement will reset to 12 weeks (up from 10 weeks). The leave entitlement for paid family increases to \$12,000 total per employee for family leave wages, up from \$10,000.

The American Rescue Plan also expands the definition of qualifying paid family leave to allow business to claim family leave payroll tax credits for all qualifying uses of paid sick time, including for leave provided if the employee is subject to a quarantine or isolation order due to

COVID-19, or is caring for someone in a comparable situation. The reasons for paid sick leave have been expanded to include leave for (1) vaccine appointments; and (2) complications (side effects) due to receiving the vaccine.

**For more information, please contact [Tony Stergio](#).**