

New COVID-19 Relief Bill Does Not Require Employers to Provide Paid Leave in the New Year

By Monica L. Frantz

On the evening of December 21, Congress passed a \$900 billion COVID-19 relief bill, which is awaiting the signature of President Trump. As the new legislation does not extend the emergency paid sick leave and extended paid caregiver leave requirements of the Families First Coronavirus Response Act (FFCRA), those mandates will expire on December 31, 2020.

The FFCRA requires covered employers to provide emergency paid sick leave and extended paid caregiver leave to employees who are absent from work for reasons related to COVID-19. Click [here](#) to read Roetzel's previous alert describing the law in detail. Generally, under the FFCRA, private employers with fewer than 500 employees and some public employers must pay sick leave of up to 80 hours to employees who need leave for certain coronavirus-related reasons. The law also provides that employees may be eligible for an additional 10 weeks of family leave paid at two-thirds of their regular wages to care for a child whose school or daycare is closed or whose child care provider is unavailable because of COVID-19. Under the FFCRA, covered private employers may claim tax credits for qualified leave wages paid to employees on leave due to paid sick leave or expanded family and medical leave for reasons related to COVID-19.

In the latest COVID-19 relief package, Congress declined to extend the FFCRA leave mandates, which expire at the end of the year, and while President Trump has requested changes to the bill, he has not proposed an extension of the FFCRA leave requirements. Therefore, covered employers will no longer be obligated to comply with the paid leave requirements of the FFCRA beginning January 1, 2021. The bill does, however, specifically extend the payroll tax credit for paid sick leave and paid family leave. Accordingly, covered private sector employers that voluntarily choose to continue providing emergency paid leave in line with the FFCRA framework may take the associated payroll tax credit for leave provided through March 31, 2021.

While the FFCRA paid leave requirements expire at the end of the year, employers should be sure to check whether any state or local leave laws and ordinances will apply to provide employees paid leave in the new year. The states of Ohio, Florida, and Illinois have not enacted any paid leave laws as a result of the pandemic, but some states and local governments have passed legislation providing employees with paid leave for reasons related to COVID-19.

If you have any questions regarding your business's obligations in the new year, please contact one of the listed Roetzel attorneys.

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