

## **Q&A: EMERGENCY LEAVE**

The Families First Coronavirus Response Act (FFCRA) signed into law on March 18, 2020 required certain public employers and private employers with fewer than 500 employees to provide their employees with paid sick leave or expanded family and medical leave for specified reasons related to COVID-19. This latest bill did not extend this requirement for employers, so it expired on December 31, 2020.

For more information and guidance issued by the U.S. Department of Labor, please visit <https://www.dol.gov/agencies/whd/pandemic> or see their [Q&A on the FFCRA's emergency leave policies](#).

### ***What if an employer wants to voluntarily offer expanded paid sick leave?***

To help alleviate some of the burden of the leave requirement on employers who were mandated to offer the expanded paid sick and family leave, the FFCRA provides refundable payroll business tax credits. This credit is for small nonprofit and for-profit businesses with fewer than 500 employees. Those with fewer than 50 may claim an exemption. The most recent relief bill extends the tax credits through March 31, 2021 for businesses that want to voluntarily offer the expanded paid sick and family leave using the FFCRA framework.

The IRS should issue new guidance for the extension of this credit. Please visit <https://www.irs.gov/coronavirus/new-employer-tax-credits>.