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Extension of Families First Coronavirus Response Act Employer Tax Credit

Please contact our
Carr Allison COVID-19 Response Team
with any questions you may have.

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Though the FFCRA's mandatory requirements that employers pay for employee leave related to COVID-19 ended on December 31, 2020, the FFCRA is still in play. Employers are no longer required to provide such leave, however, they will be provided a refundable payroll tax credit for voluntarily providing FFCRA benefits to employees through March 31, 2021. The qualifying reasons for which employees may take leave, caps on the amount of pay employees may receive and the documentation required still apply. In addition, the amount of leave employees may take under the FFCRA did not change. Although unused paid sick time under the FFCRA may be carried into 2021, if an employee took all 80 hours of leave in 2020, he or she would not be entitled to an additional 80 hours in 2021.

The guidance from the CDC and other government agencies continues to evolve rapidly. Employers should closely monitor federal, state and local websites to stay current on recommendations regarding COVID-19 in the workplace. If you have any questions, please do not hesitate to contact us. We will be happy to assist.