

## **US COVID-19: FFCRA ENTITLEMENTS EXPIRE ON DECEMBER 31**

Dec 15, 2020

As 2020 is nearing an end, so too are the leave entitlements available to certain employees under the federal Families First Coronavirus Response Act (FFCRA). Below are key points to keep in mind as we approach this end date, along with recommendations for 2021:

- FFCRA leave is available only through December 31, 2020.
- Any leave taken beyond December 31, even if for a qualifying reason, and even if the leave begins before December 31, is not FFCRA leave.
- Tax credits under the FFCRA are not available for leave that occurs after December 31.
- Continue to review requests for FFCRA leave through the end of December carefully to ensure the employee has a qualifying reason for leave.
- As schools begin to close for winter break, employers should be mindful that an employee is not eligible for FFCRA leave if the leave request is based solely on a school closure due to winter vacation or the end of an academic semester, as these are not “COVID-19 related reasons.”
- FFCRA leave is essentially “use it [for a qualifying reason] or lose it.” Employees are not entitled to either “carry over” unused FFCRA leave into 2021 or be paid out for any such unused leave.
- Prepare for 2021 by:
  - Considering potentially applicable state and local laws which may provide leave rights in COVID-19 related situations.
  - Identifying your company’s strategy for handling COVID-19 related leave requests, under existing or perhaps new policies. Ensure consistency among similarly-situated employees.
  - Determining whether to communicate with employees about the conclusion of FFCRA leave entitlements and what leave may be available in 2021.

- Engaging now with employees who have been using the child care leave provisions of the FFCRA to establish expectations going forward, even as many schools and child care providers remain closed.

Finally, keep an eye out for activity by the federal government, which may take steps to extend and/or modify the FFCRA, or pass new legislation in 2021 to provide additional COVID-19 related leave rights.

## RELATED PRACTICE AREAS

- Employment & Labor

## MEET THE TEAM



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