

## [The Families First Coronavirus Response Act Set to Expire in 2021 | Starnes Law](#)

The Families First Coronavirus Response Act ("FFCRA") requires employers with fewer than 500 employees to provide sick and family leave benefits to employees for COVID-19 related reasons. Although many have speculated as to whether the FFCRA would extend into the new year, Congress declined this extension, and employers will no longer be *required* to provide paid leave after December 31, 2020.

Although leave benefits under the FFCRA are not *required* by employers moving into 2021, the pandemic relief package signed by President Trump on December 27 did extend the FFCRA tax credit to reimburse employers for the cost of providing optional leave through March 31, 2021. In other words, employers now have the option of voluntarily providing such leave, and if they do, covered employers who offer FFCRA leave before April 2021 may still take advantage of payroll tax credits to cover the cost of benefits paid to employees. The reasons necessitating FFCRA leave remain the same. For example, leave is still appropriate when an employee is quarantining on advice of a health care provider due to exposure to *anyone* with COVID-19.

The amount of leave employees are entitled to take under the FFCRA (80 hours of paid sick leave and 12 weeks of expanded family medical leave) also does not change with this new relief package. However, if an employee already took leave in 2020, an employer is not entitled to a second tax credit for the employee taking leave again in 2021.

Employers outside of Alabama should be conscious of whether their states or localities have adopted their own COVID-19 leave laws, which may or may not expire at the end of 2020.