



Complying with ARPA (American Rescue Plan Act)

As we shared last week, part of the newly passed American Rescue Plan Act (ARPA) is an extension of the current tax credit for Emergency Paid Sick Leave (EPSL) and Emergency Family and Medical Leave (EFMLA) currently being administered under the Families First Coronavirus Response Act (FFCRA). This new extension under ARPA takes effect today, April 1, 2021 and will continue through September 30, 2021. Participation in this program is voluntary, but must be administered consistently.

Reasons for Using EPSL and EFMLA

Starting on April 1, the following are acceptable reasons for employees to request paid leave:

1. When quarantined or isolated subject to federal, state, or local quarantine or isolation order
2. When advised by a health care provider to self-quarantine because of COVID-19
3. When the employee is:
 - Experiencing symptoms of COVID-19 and seeking a medical diagnosis
 - Seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19 because they have been exposed or because their employer has requested the test or diagnosis
 - Obtaining a COVID-19 vaccination or recovering from any injury, disability, illness, or condition related to the vaccination
4. When caring for another person who is isolating or quarantining on government or doctor's orders
5. When caring for a child whose school or place of care is closed due to COVID-19

Documentation

It is noteworthy that **written requests from the employee indicating the reason for leave are required** as supporting documentation in order to receive the tax credit. Request forms are available through the BCN manager portal. Additionally, leave pay must be indicated by using pay code EPSL and once the quarterly taxes have been filed, it is not possible to 'fix' forgotten or miscoded EPSL leave(s). Please work closely with our HR Team week by week to ensure your company's compliance and accurate tax credit reporting.

You can reach us at 800-891-9911 or by emailing hr@bcnservices.com.