



COVID Relief Bill: FFCRA Extension Optional

The new coronavirus relief bill was passed in the final days of 2020 and offers employers the opportunity to continue Emergency Paid Sick Leave (EPSL) and Emergency Family and Medical Leave (EFMLA) as paid leave benefits. Here's what you need to know:

- Offering EPSL and EFMLA after December 31st will become *optional* for employers.
- An employee will no longer be entitled to EPSL or EFMLA benefits, even if they have a qualifying reason.
- Employers who choose to offer these paid leaves can still receive a tax credit if they follow the current EPSL and EFMLA rules, including job protection.
- The extension of the tax credit will be available for leaves taken through **March 31, 2021**.
- Employees **will not** get a new bank of hours to use - the unused portion of their original allotment that remains on January 1, 2021 is what they will have available through March 31, 2021.
 - As an example: *An employee was paid 48 hours of EPSL in August of 2020. They now have 32 hours available to use between January 1, 2021 and March 31, 2021.*

Our Human Resources professionals are available to answer your questions about continuing this program as an optional benefit. Please call us at 1-800-891-9911 if you would like to discuss this option with a member of our team.