



## Congress does not extend FFCRA leave in latest coronavirus relief

December 23, 2020

While Congress passed additional coronavirus relief on December 21, 2020, an extension of the Families First Coronavirus Response Act (FFCRA) was not included. Although President Trump has signaled he may not sign the legislation due to the size of the relief payments it provides to individuals, there is no indication that the failure to extend FFCRA leave is an issue. As it stands, employers are no longer required to provide emergency paid sick leave and expanded family medical leave to their employees after December 31, 2020. There is no statutory requirement to pay out or otherwise maintain unused FFCRA leave balances for employees.

While Congress passed a tax credit extension based on current FFCRA language, the tax credit is not available to political subdivisions, including schools. Private employers and self-employed individuals can use the tax credits through March 2021 if and when they voluntarily provide paid leave beyond December 31, 2020. For public school districts, the FFCRA leave requirements will now expire on December 31, 2020.

Employers will likely hear from union representatives as labor organizations continue to demand additional leaves for the employees they represent, but no new statute obligates employers to consider those requests.

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