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FFCRA Credits Extended, but Leave is Not Mandated

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When President Biden announced the American Rescue Plan, his stimulus plan for COVID-19, one of the top priorities was renewing and expanding the Families First Coronavirus Response Act (FFCRA) through September 30, 2021. The mandatory provisions of the FFCRA expired on December 31, 2020, while the employer tax credits were extended through March 31, 2021. On March 11, 2021, the American Rescue Plan Act of 2021 was signed into law by President Biden.

However, missing from the legislative text of the American Rescue Plan is any mention of renewing or expanding the mandatory provisions of the FFCRA for private employees. The American Rescue Plan only extends the employer tax credits until September 30, 2021 and adds that employers can receive tax credit for leave relating to the COVID-19 vaccination. Interestingly, the American Rescue Plan does apply President Biden's paid leave proposal to federal employees. It is uncertain why his paid leave proposal was not included in the American Rescue Plan and it is uncertain whether it will be included in future legislation, but we are closely monitoring this and will continue to provide updates as more information becomes available.