
GREATER NEW YORK HEALTH CARE FACILITIES ASSOCIATION

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21-04

TO: ALL MEMBER FACILITIES

FROM: ROBIN C. ROSEN, ESQ.

DATE: JANUARY 8, 2021

RE: EXTENSION OF THE FFCRA TAX CREDIT INTO 2021

As you may be aware, the federal Families First Coronavirus Response Act (FFCRA) was not extended in the latest pandemic relief law and therefore expired on December 31, 2020. As a result, employers are **not required** to provide paid leave under the FFCRA after December 31, 2020.

The new stimulus package did, however, extend the FFCRA tax credit through March 31, 2021. Therefore, if you **voluntarily** allow covered employees to use any available FFCRA sick or family and medical leave balances through March 31, 2021, you can take the related payroll tax credits to offset the cost of the leave.

Please note that the New York State COVID-19 paid sick leave law did not expire and is still in effect.

Thank you.