

## Services

### Employment Law

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[Immigration](#)

[Unfair Competition and Trade Secrets](#)

[Labor Law](#)

[Employment Advice, Counseling and Risk Management](#)

## Consolidated Appropriations Act: Employers May Extend FFCRA

On December 21, 2020, Congress passed the Consolidated Appropriations Act (the “Act”) to provide additional COVID-19 relief to individuals and businesses. Last night, President Trump signed the Act into law.

The Act includes an extension of the tax credits available for employees who take paid leave under the Families First Coronavirus Response Act (“FFCRA”) from December 31, 2020 to March 31, 2021. This extension, however, is wholly voluntary. In other words, covered employers may choose whether to continue offering FFCRA leave to employees beyond December 31, 2020. For those employers who choose to offer such leave, the FFCRA tax credits will remain available through March 31, 2021.

Importantly, the Act does not increase the amount of paid leave originally granted by the FFCRA. As such, those employees who have already exhausted all their FFCRA leave entitlements will not have additional leave available to them, even where their employers voluntarily choose to offer FFCRA leave past December 31<sup>st</sup>. While the FFCRA leave entitlements will not increase, and the tax credit extension will be voluntary, employers still must comply with the paid sick leave and paid family leave requirements that currently exist in several cities and states, or that may in the future be adopted by local or state authorities. Employers also will need to continue to comply with their own paid and unpaid leave policies.

In addition to allowing employers to extend FFCRA leave voluntarily through March 31, 2021, the Act includes a \$300 monthly unemployment benefit, additional funding for the Paycheck Protection Program (“PPP”), an extension of the employee retention tax credit, and an extension of the reimbursement provided to federal contractors who provide paid sick leave.

### Additional Information

If we can provide any additional information, please contact your Kutak Rock attorney or any of the attorneys in the [Employment Law Group](#), and we would be happy to discuss this with you. You may also visit us at [www.KutakRock.com](http://www.KutakRock.com).

