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## **How Does the Most Recent Coronavirus Relief Bill (December 2020) Affect Our Obligations When an Employee Must Miss Work Because of COVID-19?**

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As most employers are aware, the “Families First Coronavirus Response Act,” enacted in spring 2020, mandates “emergency paid sick leave” and “emergency FMLA leave” in certain COVID-related circumstances. The FFCRA also permits employers to take a refundable tax credit for a prescribed portion of the compensation that they pay out as paid sick time or paid family leave. However, those paid leave provisions expire on December 31, 2020.

The Coronavirus relief bill enacted in December 2020 does not extend those requirements. After the paid leave provisions of the FFCRA expire on December 31, therefore, those provisions will no longer mandate that employers provide time off, paid or otherwise, for employees who must be absent from the workplace for reasons related to COVID-19 (whether for their own illness, to isolate after close contact with someone who is ill, or to care for a child or family member who is ill or must isolate).

The most recent Coronavirus bill does attempt to incentivize covered employers to continue to offer paid leave for COVID-related absences (at least through March 2021). Under the law, employers who continue to offer paid leave after December 31, 2020 (as if the FFCRA were still in effect) still may take a refundable tax credit for a portion of the compensation that they pay out for such leave through March 31, 2021. That is, even though the FFCRA will no longer mandate such paid leave, employers who choose to offer paid leave will continue to get the tax credit benefit of the FFCRA through the first quarter of 2021.

Meanwhile, employers in Arizona also must remember that absences that are due to an employee’s own COVID-19 illness, the need to care for a family member who is ill, or the need to stay home with a child whose school has been ordered closed still will likely qualify for Paid Sick Time under Arizona’s Proposition 206. Therefore, employees who have Arizona PST available must be permitted to use it to cover such an absence.

Employers with 50 or more workers must also remember that COVID-related absences might qualify for normal Family & Medical Leave. Employers who receive requests for time off due to COVID-19 and who are covered by the FMLA must assess whether the employee meets the individual eligibility requirements of the FMLA.

Employers with 15 or more workers also must keep in mind that an individual who is “disabled” within the meaning of the Americans with Disabilities Act or the Arizona Civil Rights Act and who needs time off due to COVID-19 also might be entitled to that time off as a “reasonable accommodation.”