

COVID-19 Related Updates for Massachusetts Employers

December 23, 2020 | Amanda Marie Baer | Articles

New COVID Relief Bill

On Monday, December 21, 2020 the United States Congress passed the Consolidated Appropriations Act, 2021, which includes several provisions aimed at providing COVID-19 relief (the “Relief Bill”).

As public employers and employers with less than 500 employees are aware, the Families First Coronavirus Response Act (“FFCRA”), which required such employers to provide paid sick and family leave to employees for COVID-related reasons, expires by its terms on December 31, 2020. The Relief Bill – as currently interpreted pending guidance from the Department of Labor (the “DOL”) – allows employers to take employment tax credits for amounts paid to employees from January 1, 2021 through March 31, 2021 for leave taken that would qualify for leave under the FFCRA. The Relief Bill does not *mandate* that employers continue to offer leave under the FFCRA, but, rather, incentivizes employers to *voluntarily* continue to offer leave under the FFCRA.

It is unclear if the Relief Bill permits employers to provide employees with *renewed* leave entitlements beginning on January 1, 2021. For example, if an employee used 80 hours of FFCRA leave to recover from COVID in 2020, can the employer offer the employee another 80 hours of FFCRA leave to care for a family member with COVID in 2021? The answer appears to be “no,” but the DOL may issue guidance to the contrary.

It is also unclear if the Relief Bill has any impact on public employers. The

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FFCRA specifically provides that public employers were not permitted to take tax credits for FFCRA leave prior to December 31, 2020, so it is unlikely that the Relief Bill was intended to permit them to do so beginning in January 2021.

Governor Baker Further Limits Business Capacity

On Tuesday, December 22, 2020, Massachusetts Governor Charles Baker announced that businesses will be subject to a 25% capacity limit beginning on Sunday, December 27, 2020.

We are closely monitoring the DOL for the issuance of additional guidance regarding the Relief Bill, and we are also keeping apprised of restrictions being issued by the Massachusetts Governor. Stay tuned!

In the meantime, if you have any questions, please do not hesitate to contact us.