

New Answers Address Tax Credits and Employee Compensation

The U.S. Dept. of Labor (DOL) has issued two additional [Q&As](#) about employee leave under the Families First Coronavirus Response Act (FFCRA).

Q&A 104 explains that employers are not required to provide employees with FFCRA leave after Dec. 31, 2020, even if an employee did not use all available leave in 2020. However, under the Consolidated Appropriations Act, 2021, employers may voluntarily decide to provide this leave. Employers that voluntarily provide leave can receive tax credits for leave provided until March 31, 2021.

Q&A 105 states that employees must be compensated for FFCRA leave taken before Dec. 31, 2020. Employees whose employers failed to pay them for FFCRA leave that occurred before Dec. 31, 2020, may file a complaint with the DOL's Wage and Hour Division within two years of the last action alleged to be in violation of the FFCRA. According to the Q&A, employees may also have a private right of action for violations.