



EMPLOYER BULLETIN

ADDITIONAL GUIDANCE ON REPORTING FFCRA DAYS & LEAVES

January 2021

The Employer Services Department continues to receive questions regarding days paid under the Families First Coronavirus Relief Act (FFCRA). TRS previously sent [Employer Bulletin FY21-07](#) titled “Option to Extend FFCRA Leave Until March 31, 2021.” Employer Bulletin FY21-07 addressed questions TRS had been receiving regarding the emergency paid sick leave granted under the FFCRA. This bulletin will provide additional guidance on reporting days and leaves granted under the FFCRA.

The FFCRA expired December 31, 2020. Congress has given employers the option of extending leave under the FFCRA through March 31, 2021. Please refer to guidelines established by the United States Department of Labor at <https://www.dol.gov/coronavirus> for employee paid leave entitlements.

Any paid time provided under the FFCRA is reportable to TRS and the days would not be considered granted sick leave days.

Any sick leave days granted for reasons not provided for in the FFCRA or in amounts greater than those provided in the FFCRA or granted after March 31, 2021 are considered granted sick leave days which must meet the 3-step available for use requirement and could potentially result in an employer cost for granted sick leave days. Please refer to [Chapter 6: Service Credit](#) and [Chapter 8: Excess Costs](#) of the *TRS Employer Guide* for proper reporting of granted sick leave days.

District Officials Determine Eligibility, Not TRS

Any questions regarding whether a teacher is eligible for paid days or the documentation required to give days under the FFCRA **cannot be answered by TRS** and should be directed to district officials (superintendent, human resources director, school board, etc.) or district counsel. TRS guidance is limited to whether leave is reportable. TRS cannot provide legal or employment advice about interpretation or application of the FFCRA.