



FY21-12

EMPLOYER BULLETIN

AMERICAN RESCUE PLAN EXTENDS LEAVE UNDER FFCRA

March 2021

The Families First Coronavirus Response Act (FFCRA) expired Dec. 31, 2020. With the passage of the American Rescue Plan, effective March 11, 2021, Congress has for the second time given employers the option of extending leave under the FFCRA; this time through Sept. 30, 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 Sept. 30, 2021 are considered granted sick leave days that 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

TRS cannot provide legal or employment advice about interpretation or application of the FFCRA. Any questions regarding whether a teacher is eligible for paid days or the documentation required to give days under the FFCRA 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.