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News & Types: 雇用／労働法／福利厚生関連情報

【雇用法フラッシュニュース】米国経済救済計画法（American Rescue Plan Act）の施行

3/16/2021

Practices: 雇用／労働法／福利厚生

The American Rescue Plan Act is now in force. Signed by President Biden, one section impacts employers who voluntarily want to provide paid leaves of absence under the Emergency Paid Sick Leave Act (EPSL) or the Emergency FMLA (FMLA). Congress mandated these leaves through December 31, 2020, and, since then, they have been voluntary. If an employer grants these leaves through September 30, 2021, the employer may take a payroll tax credit for the paid leaves granted. Until now, this option was available until March 31, 2021.

New in the Rescue Plan is that employers may provide paid EPSL or EFMLA for vaccine appointments and any medical complications due to receiving the vaccine. A new, 80 hours of paid time off for EPSL and a new 10-week period for EFMLA leave begins on April 1, 2021. The monetary limit on credit for EFMLA is increased to $12,000. Therefore, employers need to decide whether to provide these benefits voluntarily starting on April 1, 2021. If employers provide the benefits, they must provide them to all employees, update the forms, and maintain the records for their accountants and auditors.

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