

## IRS Issues Updated FAQs on Certain COVID-Related Employer Tax Credits

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The IRS recently issued updated FAQs related to the expanded paid sick and family leave tax credits authorized under the Consolidated Appropriations Act of 2021 (the **CAA**). Specifically, the CAA extends through March 31, 2021, the availability of paid sick and family leave credits, which were first adopted in the Families First Coronavirus Response Act in March 2020. The extended paid leave tax credits are not new benefits and simply extend the period of time during which eligible employers may claim the credits. Consequently, if an employer has already claimed the maximum amount of these tax credits, they will not be eligible to claim additional paid leave tax credits. For additional information on the paid sick and family leave tax credits, please see our prior blog posts [here](#) and [here](#).

The IRS has yet to update its FAQs for changes made in the CAA to the terms and conditions of the employee retention tax credit originally authorized under the Coronavirus Aid, Relief, and Economic Security Act, or CARES Act, but the IRS has indicated that such updates are forthcoming.

The updated FAQs on the paid sick and family leave tax credits are available [here](#).