

Massachusetts COVID-19 Emergency Paid Sick Leave to End March 15, 2022

On March 1, 2022, the state announced that the Massachusetts COVID-19 Emergency Paid Sick Leave program, which was originally set to expire on April 1, 2022, **will now expire on March 15, 2022.**

Employers in Massachusetts **must continue to offer COVID-19 paid sick leave to eligible employees through March 15th.**

Employers may continue to request reimbursement for COVID-19 paid sick leave from the Commonwealth of Massachusetts through the Department of Revenue's MassTaxConnect website for qualifying costs for leaves taken between May 28, 2021 and March 15, 2022. All **applications for reimbursement must be submitted through the website by April 29, 2022.**

Review of the Mass COVID-19 Temporary Emergency Paid Sick Leave program

As we reported in an earlier alert, there were already several laws that may provide paid sick leave benefits to employees impacted by the pandemic, including emergency paid sick leave and paid FMLA under the Families First Coronavirus Response Act (FFCRA) and the Consolidated Appropriations Act and the American Rescue Plan Act (ARP). The Massachusetts law was intended to fill certain coverage gaps in these federal programs so more Massachusetts employees would have access to paid sick leave to address needs related to COVID-19. The federal programs ended on September 30, 2021.

From May 28, 2021 through March 15, 2022, employers must provide COVID-19 emergency paid sick leave to Massachusetts employees who are unable to work for the following COVID-19 related reasons:

1. An employee's need to:
 - a. self-isolate and care for themselves because they have been diagnosed with COVID-19;
 - b. get a medical diagnosis, care, or treatment for COVID-19 symptoms; or
 - c. get or recover from a COVID-19 immunization.
2. An employee's need to care for a family member who:
 - a. must self-isolate due to a COVID-19 diagnosis;
 - b. needs medical diagnosis, care, or treatment for COVID-19 symptoms; or
 - c. needs to obtain or recover from a COVID-19 immunization.
3. A quarantine order or similar determination regarding the employee by a local, state, or federal public official, a health authority having jurisdiction, the employee's employer, or a health care provider.
4. An employee's need to care for a family member due to a quarantine order or similar determination regarding the family member by a local, state, or federal public official, a health authority having jurisdiction, the family member's employer, or a health care provider.
5. An employee's inability to telework due to COVID-19 symptoms.

Benefits

Employees who work 40 hours/week are entitled to 40 hours of COVID-19 emergency paid sick leave. Employees working less than 40 hours/week are entitled to the number of hours they work, on average,

per week over a 14-day period. COVID-19 emergency paid sick leave may be taken intermittently in hourly increments.

Employees must be paid at their normal rate of pay, but employers may limit the benefit to up to \$850, including health benefits.

Employers may not require employees to use other types of available paid leave before they use COVID-19 emergency paid sick leave. COVID-19 emergency paid sick leave is *in addition to* all other job protected time off programs, including earned sick time, vacation, and FMLA. However, the amount of pay provided by the employer for emergency paid sick leave may be reduced by the amount of wage replacement the employee receives for that period under a government program, such as MA PFML.

Employees must provide notice of the need for COVID-19 emergency paid sick leave as soon as practicable or foreseeable. After the first workday an employee receives COVID-19 emergency paid sick leave, employees may be required to follow reasonable notice procedures to continue receiving COVID-19 emergency paid sick leave.

Employer reimbursements

Employers may seek reimbursement for the cost of the emergency paid sick leave up to \$850 from the COVID-19 Emergency Paid Sick Leave Fund established by the state. See instructions to apply for reimbursement on the Mass.gov webpage for the COVID-19 Temporary Emergency Paid Sick Leave Program.

Employees are required to document their need for emergency leave. Employers need obtain and retain such documentation to apply for reimbursement from the state fund.

All applications for reimbursement for COVID-19 paid sick leave taken between May 28, 2021 and March 15, 2022 must be submitted by April 29, 2022.

Employee notice

As previously reported, the COVID-19 Emergency Paid Sick Leave – Notice to Employees must be displayed at the workplace or posted electronically or sent to employees electronically. This [web page](#) has a link to the employee notice.

More guidance

Updates to the MA COVID-19 Emergency Paid Sick Leave Program are posted on Mass.gov [here](#).

For questions regarding the COVID-19 Temporary Emergency Paid Sick Leave Program, employers can email CovidSickLeave@mass.gov.

If you have any questions, please feel free to contact your EBS representative.

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