



**OKLAHOMA**  
**Office of Management  
& Enterprise Services**

**AAA Memo: HCM 20-15**  
**Date: December 29, 2020**

Agency directors:

OMES issued AAA Memo HCM 2020-07 on April 7, 2020. AAA Memo HCM-2020-07 provided guidance regarding the First Families Coronavirus Response Act. As mentioned in AAA Memo HCM-2020-07, the paid leave benefits provided under the First Families Coronavirus Relief Act were available to employees from April 1, 2020 until December 31, 2020. Under the FFCRA, employers were required to provide paid leave to employees for reasons outlined in the Act due to COVID-19.

Beginning January 1, 2021, employers are no longer required to provide paid leave under the Emergency Family and Medical Leave Act and the Emergency Paid Sick Leave Act of the FFCRA. The COVID-19 relief bill passed by Congress and signed by President Trump on December 27, 2020 extends the FFCRA tax credit, which reimburses employers for the cost of providing FFCRA leave, through March 31, 2021.

Beginning January 1, 2021, employers are no longer required to provide FFCRA leave. Covered employers who voluntarily offer such leave may utilize payroll tax credits to cover the cost of benefits paid to employees through March 31, 2021.

While the State of Oklahoma is not entitled to receive tax credits for providing paid leave wages under the FFCRA, **the State of Oklahoma is extending the leave entitlements under the FFCRA through March 31, 2021.**

The COVID-19 relief bill does not grant employees additional leave entitlements in excess of those provided under the FFCRA. Employees may only carry over unused time available under the FFCRA.

If you have questions about the content of this memo, please feel free to reach out to Natasha Riley, HCM Talent Management director, at 405-521-6361 or via email at [Natasha.Riley@omes.ok.gov](mailto:Natasha.Riley@omes.ok.gov). You may also email [HCMClassComp@omes.ok.gov](mailto:HCMClassComp@omes.ok.gov) with questions.