



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

**AAA Memo: HCM 21-02**

**Date: March 25, 2021**

OMES issued AAA Memo: HCM 20-07 on April 7, 2020. AAA Memo: HCM 20-07 provided guidance regarding the First Families Coronavirus Response Act. As mentioned in AAA Memo: HCM 20-07, the paid leave benefits provided under the First Families Coronavirus Relief Act were available to employees from April 1, 2020, until Dec. 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 Jan. 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 Consolidated Appropriations Act of 2021 extended the FFCRA tax credit, which reimburses employers for the cost of providing FFCRA leave 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 did extend the leave entitlements under the FFCRA through March 31, 2021. OMES issued AAA Memo: HCM 20-15 to provide notice of this extension.

The American Rescue Plan Act of 2021 allows, rather than mandates, employers to extend and expand leave available under the Emergency Family and Medical Leave Act and the Emergency Paid Sick Leave Act of FFCRA and continue to receive tax credits through Sept. 30, 2021.

**The State of Oklahoma will not be extending or expanding leave available under the FFCRA as allowed by the American Rescue Plan Act of 2021. Any leave entitlements under the FFCRA must be taken by March 31, 2021, and comply with FFCRA as originally enacted in 2020.**

If you have questions about the content of this memo, please feel free to reach out to Jevon Doolin, OMES HCM director of Classification and Compensation, at 405-521-6315 or via email at [jevon.doolin@omes.ok.gov](mailto:jevon.doolin@omes.ok.gov). You may also email [HCMClassComp@omes.ok.gov](mailto:HCMClassComp@omes.ok.gov) with questions.