



Families First Coronavirus Response Act (FFCRA)

This is a reminder that the FFCRA tax credits and voluntary provision of leaves extended under the American Rescue Plan can only be used until **September 30, 2021 (third quarter)**.

If you have a pay period that includes September dates, but the check date is in October, you can still use the credits for any leave in September.

Example:

Your pay period is from **September 19 to October 1, 2021**, with a check date of **October 8, 2021**.

You have an employee who has been on leave with COVID-19 for the entire pay period; 10 working days. If the employee hasn't reached the COVID-19 leave limits, you can potentially use the credit for the pay period **except for October 1**.

For the check date of October 8, you could potentially report nine days of leave for this employee.

- Enter the FFCRA credit into Paychex Flex® as you usually do

This credit will be reported on the fourth quarter 941 because of the October check date.

For additional information about FFCRA credits, go to [**Guidance Update on the Families First Coronavirus Response Act.**](#)