



Periods of Time for Which Credits are Available

How long are the refundable tax credits for qualified leave wages available?

(Updated January 28, 2021)

The credits for Eligible Employers for qualified leave wages apply to wages paid with respect to the period of April 1, 2020, through March 31, 2021.

For more information on requirements and eligibility related to paid sick leave and expanded family and medical leave, see the Department of Labor's [Families First Coronavirus Response Act: Questions and Answers](#).

Are wage payments for qualified leave wages made after March 31, 2021 but for periods of leave taken before March 31, 2021, eligible for the credits?

(Updated January 28, 2021)

Yes. While only wages for periods of leave between April 1, 2020, and March 31, 2021, can be qualified wages, the payment of the qualified leave wages can be made after the end of this period and be eligible for the credits as long as the wages are for leave that an employee took between April 1, 2020, and March 31, 2021.

For more information, see [Notice 2020-21 PDF](#).

Note: The COVID-related Tax Relief Act of 2020 extends the tax credits available to Eligible Employers for paid sick and family leave provided under the EPSLA and Expanded FMLA through March 31, 2021. Therefore, any references to these credits expiring on December 31, 2020 have been updated to March 31, 2021.

Source: IRS: <https://www.irs.gov/newsroom/periods-of-time-for-which-credits-are-available>
[Periods of Time for Which Credits are Available](#)