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Massachusetts Ends COVID-19 Emergency Paid Sick Leave Program

Massachusetts employers should be aware of two approaching COVID-19 paid leave deadlines – COVID-19 emergency paid sick leave will not be available to employees after March 15 and employers must submit any applications for reimbursement of emergency paid sick leave costs by April 29.

Background

The Massachusetts COVID-19 Emergency Paid Sick Leave Program was enacted on May 28, 2021. The law requires Massachusetts employers to provide emergency paid sick leave to eligible employees who are unable to work for COVID-19-related reasons, and it permits employers to receive reimbursement from the commonwealth for the cost of providing the emergency paid sick leave. Employers cannot require employees to use other types of available paid leave before they use the COVID-19 emergency paid sick leave.

Massachusetts COVID-19 Emergency Paid Sick Leave Requirements

The Massachusetts COVID-19 Emergency Paid Sick Leave Program mandates that employers offer emergency paid leave time for COVID-19-related reasons to employees whose primary place of employment is in Massachusetts. The amount of emergency paid sick leave time depends on the number of hours the employee works. Employees who work 40 or more hours per week may receive up to 40 hours of paid sick leave. Employees who work less than 40 hours a week may receive paid sick leave up to the average number of hours they work per week over a 14-day period.

Under this law, employees may use the paid sick leave for various COVID-19-related reasons, including but not limited to recovering from a COVID-19-related illness or injury, seeking treatment or testing, undergoing quarantine or self-isolation, receiving or recovering from vaccinations, and caring for family members suffering from COVID-19 or the effects of the vaccine. Employees may use the emergency paid sick leave on an intermittent basis or in hourly increments. Employees taking leave under this law must be compensated at their regular rate of pay, up to $850 per week, and the employer must maintain their employment benefits during the leave.

The law also affords certain job-related protections to employees. For instance, employers cannot retaliate, interfere or take adverse employment action against an employee for use of emergency paid sick leave.

Employers should collect and retain the following information in anticipation of applying for reimbursement of COVID-19 paid sick leave costs:

(i) The employee's Social Security number

(ii) The employer identification number associated with the position from which the employee took leave

(iii) The length of the leave (in hours) and wages paid during that leave that are not otherwise reimbursed to the employer under any other government program or law

(iv) Benefits applicable to the employee taking leave

(v) The number of hours in the employee's regular schedule

Information on how to apply for reimbursement of COVID-19 emergency paid sick leave costs can be found here.

Bottom Line

Employers in Massachusetts should prepare for the end of the COVID-19 Emergency Paid Sick Leave Program. They should notify their employees that the program is ending on March 15. Employers also should submit promptly any applications for reimbursement of COVID-19 paid sick leave costs, as April 29 will be the last day to do so.

For more Day Pitney alerts and articles related to the impact of COVID-19, as well as information from other reliable sources, please visit our COVID-19 Resource Center.

COVID-19 DISCLAIMER: As you are aware, as a result of the COVID-19 pandemic, things are changing quickly and the effect, enforceability and interpretation of laws may be affected by future events. The material set forth in this document is not an unequivocal statement of law, but instead represents our best interpretation of where things stand as of the date of first publication. We have not attempted to address the potential impacts of all local, state and federal orders that may have been issued in response to the COVID-19 pandemic.

Authors

Daniel L. Schwartz
Partner

Stamford, CT | (203) 977-7536

New York, NY | (212) 297-5800

dlschwartz@daypitney.com

Francine Esposito
Partner

Parsippany, NJ | (973) 966-8275

fesposito@daypitney.com

Glenn W. Dowd
Partner

Hartford, CT | (860) 275-0570

gwdowd@daypitney.com

Heather Weine Brochin
Partner

Parsippany, NJ | (973) 966-8199

New York, NY | (212)-297-5800

hbrochin@daypitney.com

Rachel A. Gonzalez
Partner

Parsippany, NJ | (973) 966-8201

New York, NY | (212) 297-5800

rgonzalez@daypitney.com

Theresa A. Kelly
Partner

Parsippany, NJ | (973) 966-8168

tkelly@daypitney.com