

MASSACHUSETTS

Massachusetts Passes COVID-19 Paid Sick Leave Law

Effective **June 7, 2021**, Massachusetts employers must provide **COVID-19 paid sick leave** for specified coronavirus-related exposure, diagnosis, illness, treatment, isolation or quarantine of employees or their family members; for employees' vaccination; and when symptoms inhibit teleworking.

The costs of leave are reimbursed by the state. The leave requirement ends **Sept. 30, 2021**, or when the state's reimbursement fund is exhausted, whichever happens first.

Leave Requirement

The new COVID-19 paid sick leave [law](#) requires the following amounts of leave:

- Full-time employees: **40 hours**
- Part-time employees: An amount based on scheduled work hours

Employees on leave receive their regular compensation and benefits, but compensation is capped at **\$850 per week**. Compensation may also be reduced by wages the employee receives under any government program or law.

COVID-19 paid sick leave must be provided **in addition to** time off under another law or employer policy. Employers may not require that other paid leave be used first, but they may substitute their paid sick leave policy providing the same amount of leave for the same purposes as COVID-19 paid sick leave.

Nonretaliation and employer and employee notice provisions apply.

Reimbursement

Employers may **not** be reimbursed for leave wages **eligible for the tax credit for leave under the Families First Coronavirus Response Act (FFCRA)**, as extended. Reimbursement applications must include, among other things, a copy of the employee's written request for leave, providing required information.

Important Dates

May 28, 2021

COVID-19 paid sick leave bill was signed into law.

June 7, 2021

COVID-19 paid sick leave requirement takes effect.

Sept. 30, 2021

COVID-19 paid sick leave mandate expires, unless state funding for employer reimbursement runs out before this date.

Leave costs eligible for the federal FFCRA leave tax credit will not be reimbursed by the state.

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