

NEW YORK CITY DISTRICT COUNCIL OF CARPENTERS BENEFIT FUNDS

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TO: Contributing Employers to the NYCDCC Benefit Funds
FROM: Board of Trustees
DATE: December 2020
RE: Contributions for Paid Leave under the FFCRA

The Families First Coronavirus Response Act (the "FFCRA") requires certain employers to provide their employees with paid sick leave or expanded family and medical leave for specified reasons related to COVID-19. For a summary of FFCRA obligations, please visit <https://www.dol.gov/agencies/whd/pandemic/ffcra-employer-paid-leave>.

In addition to imposing paid leave requirements, the FFCRA requires employers to continue group health plan coverage on the same terms as if the employee did not take paid leave. The allocable costs related to the maintenance of health benefits during the period of the required leave is to be reimbursed to employers by the Department of the Treasury via tax credits. Additional information is available at <https://www.irs.gov/newsroom/determining-the-amount-of-allocable-qualified-health-plan-expenses>.

Based on FFCRA employer obligations with respect to health coverage, employers must make contributions to the Welfare Fund for FFCRA paid leave benefits in accordance with the instructions below. Unless your Collective Bargaining Agreement with the Union provides otherwise, only contributions to the Welfare Fund are required to be made for the employee on FFCRA paid leave, and no other contributions will be required.

Instructions for Making Welfare Fund Contributions for FFCRA Paid Leave

- Please call Employer Assistance at (212) 366-7386 to have the FFCRA Paid Leave code added to your account.
- The Welfare Fund rate will then be available under the "Contract" drop-down box on the Benefit Funds' I-Remit system. The rate will be labeled "FFCRA" and it will be accompanied with a description of the associated industry.
- Enter the number of FFCRA paid leave hours taken by the employee.
- If the employee worked in the field in the same week that he/she received FFCRA paid leave, use the "+" button to add a second line for that employee to enter hours worked in the field at the full contract rate.