

48. Are wage payments for qualified leave wages made after December 31, 2020, but for periods of leave taken before December 31, 2020, eligible for the credits? (updated December 17, 2020)

Yes. Notice 2020-21 PDF provides that the payroll credits for paid qualified sick leave wages and paid qualified family leave wages apply to those wages paid for periods beginning on April 1, 2020 and ending on December 31, 2020. While the wages can only be for periods of leave between April 1, 2020, and December 31, 2020, a payment of qualified leave wages that is made after the end of this period may nonetheless be eligible for the credits if the wages are for leave that an employee took between April 1, 2020, and December 31, 2020.

For more information, see Notice 2020-21 PDF.

FOUND ON IRS WEBSITE 01/06/21:

<https://www.irs.gov/newsroom/periods-of-time-for-which-credits-are-available>