

**Red Wing Public Schools**  
2451 Eagle Ridge Drive  
Red Wing, MN 55066

Red Wing  
Public Schools  
ISD # 256



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Phone 651.385.4500

www.rwps.org

### School Board Meeting Agenda Item

Topic: COVID Leave under the American Rescue Plan Act  
Contact(s):  
Presenter(s): Jackie Paradis, Business Manager;  
Amy French, Human Resources Manager

#### Nature of Action Requested

Board Action   
Board Information or Report

#### Background Information

The Families First Coronavirus Response Act (FFCRA) provided employees 10 days of paid leave for COVID related reasons and expanded FMLA from April 1, 2020 through December 31, 2020. Local government entities, like schools, were mandated to participate during this time period. However, unlike businesses, local government entities were not eligible for the full payroll tax credits.

In December 2020, the Consolidated Appropriations Act was passed which gave local governments and businesses the option to extend the COVID benefits under the FFCRA to any employee who had not used their *original* 10 days to be used before March 31, 2021. The School Board approved the extension to March 31, 2021 on January 7<sup>th</sup>.

In March of 2021, the America Rescue Plan Act was passed. This Act gives eligible employers, like schools, the option to grant employees 10 *additional* days of paid leave to be used for COVID related reasons from April 1, 2021 to September 30, 2021.

- If an employee had not used all 10 days of paid leave under FFCRA, those days have expired as of March 31, 2021 and cannot be carried forward.
- If the board elects, each employee would have a new bank of 10 paid leave days for COVID related reasons from April 1, 2021 to September 30, 2021. Uses of the new days has been expanded to include time off to receive a COVID vaccine and for reactions to the COVID vaccine.
- Since April 1, 2020, RWPS has granted 672 days of leave under the FFCRA.
- Not including substitutes, leave under the FFCRA has cost the district \$131,209.

- Of 23 districts who responded to our email asking what their plans are, only 7 are planning to implement leave under the American Rescue Plan.
- All staff have been given the opportunity to be vaccinated.
- Substitute availability could be a problem.
- We are still awaiting guidance to be issued by the IRS and Department of Labor on the availability of tax credits and if the program can be customized.
- We can implement retroactively at a later date.

Recommendation

Hold for further guidance to be issued.