Consideration for District EPSL

In response to the COVID-19 pandemic, the Federal Government implemented the Families First Coronavirus Response Act (FFCRA or Act) for certain employers. This act provided paid sick leave for specified reasons related to COVID-19 and was mandated April 1, 2020 – December 31, 2020.

Mandate: The FFCRA states that an employer shall provide its employee leave to the extent that the employee is **unable to work (or telework)** to a need for leave "because" of or "due to" a qualifying reason under the FFCRA.

Qualifying Reasons:

- The employee is subject to a Federal, State or local quarantine or isolation order related to COVID-19; (A school district's directive to an employee to quarantine DOES NOT qualify)
- The employee has been advised by a health care provider to self-quarantine related to COVID-19;
- The employee is experiencing COVID-19 symptoms and is seeking a medical diagnosis;

Entitlements:

• Up to two weeks (80 hours, or a part-time employee's two weeks equivalent) of paid sick leave based on the higher of their regular rate of pay.

Financial Implications:

- Private employers are eligible for refundable tax credits that reimburse for this leave.
- Local governments are not entitled to the refundable tax credits, therefore this is an unfunded mandate for school districts.
- As of November 27, 2020, we have had 66 days coded to EPSL.

Intent of the Proposed Resolution:

- To continue EPSL, as a District EPSL for our employees through June 30, 2020
- Employees would still be required to meet one of the 3 qualifying reasons
- Employees would still be required to provide medical documentation, as mandated by EPSL
- If employees received 80 hours of EPSL prior to the implementation of the District EPSL, they would not be eligible for the local leave