

**Red Wing Public Schools**  
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### 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

X

Board Information or Report

#### Previously Presented 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.

#### Additional Background Information

As the end of the school year is fast approaching, we reviewed several options, along with the pros and cons to each option. As of April 30, 2021, 23 employees district wide were out of paid sick leave.

**Option 1** - Implement leave as written in the American Rescue Plan Act. Additional 10 days for all staff from April 1 to September 30, 2021

Pros -

- If tax credits are available to schools this gives us the highest likelihood of being able to take advantage of them

Cons

- New staff hired in August would get 10 days, pool staff hired for the summer would get 10 days, there is no proration for the amount of time worked all employees receive 10 days of leave.
- If there are no tax credits to offset the cost, the district would have to cover the cost of the pay for staff and any applicable substitutes

**Option 2** - Implement leave as written in the American Rescue Plan, but only until June 4.

Pros -

- Would mitigate the amount of leave we would have to grant to casual, summer employees
- It would limit the amount of days the district may have to cover the cost of for staff pay and substitutes

Cons -

- An edited plan may not be eligible for tax credits if credits are available to schools.
- What if we have a COVID outbreak in August or September?

**Option 3** - Allow employees to use up any of the original 10 days they have available

Pros -

- Employees who have not exhausted the original leave would have paid days
- It would limit the amount of days the district may have to cover the cost of staff pay and substitutes
- Unless casual, summer staff worked for us last summer, they would not have days available

Cons -

- Would not be eligible for tax credits, if they are available to schools.
- There will still be staff who have exhausted the original 10 days and all of their sick leave.
- Unless casual, summer staff worked for us last summer, they would not have days available

**Option 4** - Implement leave under the American Rescue Plan, but limit the allowed uses. Like only for sick self or dependent care or to receive a vaccine

Pros -

- Limits the amount of days the district may have to cover the cost of staff and substitutes

Cons -

- An edited plan may not be eligible for tax credits if credits are available
- There will be staff who will not qualify for leave and have exhausted their sick leave.

**Option 5** - Allow staff to work from home, to the extent possible, when they are quarantined, caring for a child who is quarantined, but are still feeling well.

Pros -

- Staff would still be working and would not have to take unpaid leave.

Neutral -

- We still have to hire a sub because the staff member is not present in the room

Cons -

- Not all staff have the ability to perform their job from home
- Not all staff have sufficient home internet access

#### Recommendation

I move to allow employees to use any remaining COVID leave days/hours that are remaining from the Families First Coronavirus Response Act (FFCRA) from April 1, 2020 through June 30, 2021 (Option 3). Qualifications for leave would be that the employee or a dependent is sick with COVID, is awaiting a COVID test result, is receiving a COVID vaccine, or has been ordered by the Minnesota Department of Health, a healthcare provider or the COVID Response Team to quarantine. Employees who wish to access the leave would need to complete the Emergency Paid Sick Leave Form.