

A decorative graphic on the left side of the slide, consisting of a network of thin, light blue lines and small circles, resembling a circuit board or a data network diagram. The lines are vertical and horizontal, with some diagonal connections, and the circles are placed at various points along these lines.

QUICK REFERENCE GUIDE

D.A.M. MEETING 8/20/20

WHEN IS AN EE ELIGIBLE FOR FFCRA LEAVE RELATED TO SCHOOL OR PLACE OF CARE CLOSURE?

- 1. Not** if EE can telework
- 2. Not** if someone else is available to care for child
 - What if both parents are at home?
- 3. Not** if EE chooses not to send to child to open school or place of care because of generalized fear
- 4. Yes,** if school is held virtually
 - IRS RULE: If child is > 14 years of age, EE must certify there are special circumstances
 - What about hybrid school arrangements (partly virtual/partly on-site)
 - ✓ If virtual is mandated: Yes for virtual days.
 - ✓ If EE volunteers for virtual but could go on-site: Probably no.

VERY LIMITED DOCUMENTATION FROM EE

- **EE Data**

- **Name** & date(s) of leave requested
- Qualifying **reason** for leave
- **Statement** that EE is unable to work or telework because of qualified leave reason
- **Name** of government entity that issued quarantine or isolation order
- **Name** of health care provider advising EE (or individual for whom EE is providing care) to self-quarantine
- **Name** of school, place of care or childcare provider that is closed or unavailable due to COVID-19
- **Name** of child or individual for whom EE is caring
- **Statement** that no other person is available to care for child during period of requested leave

- **Documentation needed for tax credit**

- IRS Tax Guidance
- In addition to data on left
 - **State** age of child
 - If leave is needed to care for child >14 years of age in daylight hours, to receive tax credit, EE must sign **statement** that special circumstances exist



TELEWORK: A KEY TO ELIGIBILITY FOR LEAVE UNDER FFCRA

- EE IS ABLE TO TELEWORK IF:
 - ER has work for EE and permits EE to telework
 - No extenuating circumstances prevent EE from performing work
- DEPT OF LABOR IS RELAXING THE “CONTINUOUS WORKDAY GUIDANCE” FOR NONEXEMPT EE
 - Telework may be performed “during normal hours or at other times agreed by ER and EE”



SCHOOL CLOSURES AND CHILDCARE – BEST PRACTICES

- ENSURE YOU HAVE ACCURATE ACCOUNTING OF EMPLOYEE LEAVES.
- UNDERSTAND THAT PAID SICK LEAVE ENTITLEMENTS ARE DIFFERENT FROM EXPANDED PAID FAMILY LEAVE.
- TRACK ALL REQUESTS FOR LEAVE DUE TO SCHOOL AND CHILDCARE CLOSURES UNDER THE CORRECT LEAVE ENTITLEMENTS.
- HELP CLARIFY FOR EMPLOYEES WHAT THEY ARE ENTITLED TO AND WHAT IS COUNTED TOWARD FMLA.



SCHOOL CLOSURES AND CHILDCARE

OUR LOCAL SCHOOLS ARE PLANNING TO REOPEN USING A HYBRID APPROACH OF VIRTUAL AND IN PERSON LEARNING.

SCENARIO: KELLY USED ALL HER FMLA AND OTHER AVAILABLE LEAVES PRIOR TO THE COVID-19 PANDEMIC.

SHE NOW NEEDS TIME TO CARE FOR HER CHILDREN DURING VIRTUAL LEARNING DAYS.

WHAT LEAVES, PAID AND UNPAID, ARE AVAILABLE DUE TO SCHOOL CLOSURES?

What leaves could employees be eligible for?

Employee has COVID-19

- Short-term disability (STD)
- FMLA
- Paid sick leave
- Statutory Disability (in states w/ mandated disability)
- Other company policies

Schools / Daycare Closed

- New expanded FMLA
- Federal Emergency Sick Leave
- State Paid Sick Leave and School Activities Leave
- Unemployment (in CA)
- Other company policies / personal leaves

Employee is Quarantined

- Federal Emergency Sick Leave
- Short-term disability (STD)
- State Paid Sick Leave
- Statutory Disability (states w/mandated disability)
- Unemployment (WA)
- Other company policies / personal leaves

Shelter in Place / Self-Quarantine

- Other company policies / personal leaves
- Unemployment

Care for Family Member

- Federal Emergency Sick Leave
- State Paid Sick Leave
- Other company policies / personal leaves