



# COVID-19 Employee Leave Options

Leave options below are available to employees of Columbus County Schools due to COVID-19 legislation. Employees shall discuss with their supervisor the need for leave. Supervisors are to contact the HR Department to determine the type of leave available due to each individual circumstance. Employees will be notified of the type of leave granted under these provisions, if necessary.

## Federal (FFCRA)

### Emergency Paid Sick Leave (EPSLA)

- Provides two weeks (80 hours) of leave to a full- or part- time employee (permanent and temporary) unable to work or telework due to a covered reason (regardless of employment start date)
  - **Reason 1:** federal, state, or local quarantine or isolation order related to COVID-19
  - **Reason 2:** advised by healthcare provider to self-quarantine due to concerns related to COVID-19
  - **Reason 3:** experiencing symptoms of COVID-19 and seeking a medical diagnosis
  - **Reason 4:** caring for an individual who is either a) subject to a federal, state, or local quarantine or isolation order related to COVID-19 or b) advised by a healthcare provider to self-quarantine due to concerns related to COVID-19
  - **Reason 5:** caring for a son or daughter whose childcare is unavailable due to COVID-19 precautions
  - **Reason 6:** provision that gives federal government flexibility to name reasons for EPSLA later
- 100% of pay up to \$511 per day for Reasons 1-3 above (Maximum of \$5,110)
- 2/3 of pay up to \$200 per day for Reasons 4-6 above (Maximum of \$2,000)
- Subject to federal and state taxes, employer share of Medicare (1.45 %), employee share of Medicare and SS (7.65%), and state retirement
- May be taken intermittently if employer AND employee agree
  - Employee on EPSLA due to Reasons 1-4 above is not eligible for intermittent use
- Expires December 31, 2020

## Federal (FFCRA)

### Emergency Family Medical Leave Expansion Act (E-FMLA)

- Applies to full- or part-time permanent or temporary employees who have been employed for at least 30 calendar days at the time the leave is requested
- FMLA eligibility rule of 1,250 work hours in the past 12 months does not apply
- Employee "is unable to work or telework due to a need for leave to care for the son or daughter under 18 years of age of such employees if the school or place of care has been closed, or the child care provider of such son or daughter is unavailable, due to a public health emergency." 29 U.S.C. §2620(a)(2)(A)
- 12 weeks total
  - 1st 10 days are unpaid
    - EPSLA may be used during 1st 10 days
    - May substitute other accrued leave
- 10 remaining weeks
  - 2/3 of pay up to \$200 per day (Maximum of \$10,000)
  - May use other accrued leave in order to receive full pay
- Subject to federal and state taxes, employer share of Medicare (1.45 %), employee share of Medicare and SS (7.65%), and state retirement
- May be taken intermittently if employer AND employee agree
- Also exhausts regular allowable FMLA during 12-month period (Policy 7520)
- Expires December 31, 2020

## State and Local Leave Policies

- NC State Board of Education Contagious Disease Policy (Section 9.4)
- Columbus County Schools
  - Policy 7262
  - Policy 7503
  - Policy 7510 and Regulation 7510-R
  - Policy 7520