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FFCRA Leave Ended.... Now What?

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Your Presenter

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40+ year career in public education
in the areas of finance, payroll, HR,
PEIMS and operations.



Learning Objectives

- Overview of the FFCRA
- Identify reporting requirements of the FFCRA
- Discuss options for COVID-19 leave after FFCRA

Overview of the FFCRA

- **Highlights:**

- Federal law – employers **required** to allow employees to take the paid (full or partial) for COVID-19 related absences **BEFORE** taking their own accrued leave.
- Six (6) eligibility reasons – Refer to FFCRA Employee Rights Poster
- Leave was effective from April 1, 2020 through December 31, 2020

Overview of the FFCRA

- **Highlights:**

- Most mis-understood was Reason #1 – Subject to a Federal, State or Local quarantine or isolation order related to COVID-19.
- A school district, such as a nurse, sending an employee home to quarantine or isolate DID NOT meet Reason #1.

Reporting Requirements of the FFCRA

- **Highlights:**

- Total dollar amount of FFCRA Wages paid to employee must be reported in Box 14 of the employee's 2020 Form W2 (or a separate statement).
- FFCRA Wages that were subject to FICA had a lower tax rate (6.2% employee portion only – no employer portion) and must be reported on 941 Quarterly Report

Are You Thinking...Oh no!!!



What If Your District Didn't Comply?

- A few suggestions:

Challenge	Solution
If employees were required to take their leave 1 st	Give it back....post a leave adjustment and return the leave to their balance
If employees were given the leave and they weren't eligible for it?	May have to reclassify the leave, amend 941 Quarterly Report & W2, as applicable
Employee' FFCRA Wages weren't add to Box 14	Issue a corrected W2 or provide a separate statement

Important. Be consistent with all employees!

COVID-19 Related Leave After January 1, 2021

- Are districts required to provide continued FFCRA? **No**
- Are districts required to provide a local leave? **No**
- If a district elects (with Board Resolution) to provide a local leave must it be for the same reasons as the FFCRA? **No**

Important. The district may determine that offering a local leave for COVID-19 related absences meets a public purpose.

What Do Employees Need to Know?

- Will they be required to use their own leave if they:
 - Have COVID-19 symptoms
 - Test positive for COVID-19
 - A family member in the same household tests positive for COVID-19
 - Are identified as a close contact of a staff member or student that tests positive for COVID-19
 - Are identified as a close contact of someone that test positive that is has not connected to the workplace
 - Are directed by the school nurse to quarantine or isolate for 10-14 days

If the District Opts to Provide Local Leave....

- How many days will be provided?
- Will the local COVID related leave be provided after or before the employee has exhausted their own accrued leave?
- Will the employees receive any additional days if the close contact occurs at work....by no fault of their own?
- Will the employees receive any additional days if the close contact occurs at work....but, the employee was not practicing social distancing and/or properly wearing a face covering?
- Will employees that choose to travel internationally during Spring Break and have to quarantine afterwards, will they receive the local leave?

If the District Opts to Allow Telework....

- Which positions (not employees) will be allowed to telework?
- Will the district require a Telework Agreement?
- Will teachers be allowed to telework if their students are still in face-to-face instruction? [Which means that we need a sub, too]
- Will employees with symptoms or that tests positive for COVID-19 be allowed to telework during their absence? [Teleworking may delay or hinder their recovery.]

Local Leave Timeline

When will the local
leave end?

-May 2021

-June 2021

-No set date



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Communicate the Local COVID-19 Related Leave

Employee Training Resources

Everything YOU Should Know

- Before You Travel
- About YOUR Benefits
- About the FMLA
- Annualized Salary
- About the FLSA
- About Timekeeping
- About Absences/Leaves ([Video Presentation](#)) ([PDF Handout](#)) ([Leave Administration Flowchart](#))
- About COVID-19 Related Absences & Leave ([Video](#)) ([PDF Handout](#))
- About YOUR Paystub
- About Life Changes
- New Employee Orientation
- Account Codes (FASRG)
- Retirement

Questions?

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EMPLOYEE RIGHTS

PAID SICK LEAVE AND EXPANDED FAMILY AND MEDICAL LEAVE UNDER THE FAMILIES FIRST CORONAVIRUS RESPONSE ACT

The **Families First Coronavirus Response Act (FFCRA or Act)** requires certain employers to provide their employees with paid sick leave and expanded family and medical leave for specified reasons related to COVID-19. These provisions will apply from April 1, 2020 through December 31, 2020.

► PAID LEAVE ENTITLEMENTS

Generally, employers covered under the Act must provide employees:

Up to two weeks (80 hours, or a part-time employee's two-week equivalent) of paid sick leave based on the higher of their regular rate of pay, or the applicable state or Federal minimum wage, paid at:

- 100% for qualifying reasons #1-3 below, up to \$511 daily and \$5,110 total;
- $\frac{2}{3}$ for qualifying reasons #4 and 6 below, up to \$200 daily and \$2,000 total; and
- Up to 12 weeks of paid sick leave and expanded family and medical leave paid at $\frac{2}{3}$ for qualifying reason #5 below for up to \$200 daily and \$12,000 total.

A part-time employee is eligible for leave for the number of hours that the employee is normally scheduled to work over that period.

► ELIGIBLE EMPLOYEES

In general, employees of private sector employers with fewer than 500 employees, and certain public sector employers, are eligible for up to two weeks of fully or partially paid sick leave for COVID-19 related reasons (see below). *Employees who have been employed for at least 30 days* prior to their leave request may be eligible for up to an additional 10 weeks of partially paid expanded family and medical leave for reason #5 below.

► QUALIFYING REASONS FOR LEAVE RELATED TO COVID-19

An employee is entitled to take leave related to COVID-19 if the employee is unable to work, including unable to **telework**, because the employee:

- | | |
|---|---|
| <ol style="list-style-type: none">1. is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;2. has been advised by a health care provider to self-quarantine related to COVID-19;3. is experiencing COVID-19 symptoms and is seeking a medical diagnosis;4. is caring for an individual subject to an order described in (1) or self-quarantine as described in (2); | <ol style="list-style-type: none">5. is caring for his or her child whose school or place of care is closed (or child care provider is unavailable) due to COVID-19 related reasons; or6. is experiencing any other substantially-similar condition specified by the U.S. Department of Health and Human Services. |
|---|---|

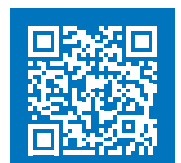
► ENFORCEMENT

The U.S. Department of Labor's Wage and Hour Division (WHD) has the authority to investigate and enforce compliance with the FFCRA. Employers may not discharge, discipline, or otherwise discriminate against any employee who lawfully takes paid sick leave or expanded family and medical leave under the FFCRA, files a complaint, or institutes a proceeding under or related to this Act. Employers in violation of the provisions of the FFCRA will be subject to penalties and enforcement by WHD.



WAGE AND HOUR DIVISION
UNITED STATES DEPARTMENT OF LABOR

For additional information
or to file a complaint:
1-866-487-9243
TTY: 1-877-889-5627
dol.gov/agencies/whd



WH1422 REV 03/20

**Resolution of the Board Regarding Extension of Leave
during Precautionary Exclusion
Board Policy DEA Local (Appendix C)**

WHEREAS, the Board is authorized by Texas Education Code section 45.105 to expend funds of Lackland Independent School District for purposes necessary in the conduct of the public schools as determined by the Board;

WHEREAS, the Board acknowledges that during the COVID-19 pandemic, District employees may be instructed not to report for work);

WHEREAS, the Board finds that a need exists to address additional leave for employees who are instructed not to report for work);

WHEREAS, federal legislation may provide many workers with up to two weeks of paid sick leave if they have been told by a doctor or government official to stay home because of exposure or symptoms);

WHEREAS, the Board determines that employees who are instructed not to report to work may suffer a loss of pay if they do not report for work; and

WHEREAS, the Board concludes that providing additional paid leave (Precautionary Exclusion Leave) to all regular employees—contractual and noncontractual, salaried and non-salaried—who are instructed not to report to work due to the COVID-19 pandemic, serves the public purposes of protecting students and staff, maintaining morale, and reducing turnover;

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of Lackland Independent School District authorizes providing additional paid leave for all regular employees—contractual and noncontractual, salaried and non-salaried—who are instructed not to report to work during an epidemic. The Precautionary Exclusion Leave shall be subject to verification of the exclusion and shall be tracked separately and shall not be charged to an employee’s available paid leave.

The authority granted by this resolution to provide additional paid leave for all employees instructed not to report for work provides additional leave for a maximum duration of two weeks unless the Board takes action to authorize leave for a longer duration.

To ensure an employee’s voluntary exclusion serves the public purpose of protecting students and staff, employees requesting additional leave must show cause for voluntary exclusion from work such as potential exposure to virus or travel in a high-risk area.

Adopted this 24th day of March 2020 by the Board of Trustees.

Board President (signature on file)

Board Secretary (signature on file)

**Lackland Independent School District
Employee Request for Precautionary Exclusion Leave**

Type or Print

1. Name of employee (First Name, Middle Initial, Last Name)

2. Employee's position & campus or department

The leave benefits under the Families First Coronavirus Response Act (FFCRA) **expired on December 31, 2020**. The district is continuing the temporary local leave approved by the Board of Trustees on March 24, 2020, Precautionary Exclusion Leave (PEL), to eligible employees. The PEL is solely for "employees who are instructed not to report to work during the COVID-19 pandemic". Employees who are in a position that has been determined eligible for Telework, shall be authorized to telework instead of applying for and using this local leave.

An employee requesting Precautionary Exclusion Leave must complete this form and return it to **Michelle Arriaga or Donna Sandoval (Payroll Department)**, as soon as the need for leave is identified. Documentation supporting the need for leave should be included when the request is submitted. Documentation may include notification from a Lackland ISD nurse directing the employee to isolate or quarantine due to COVID-19 symptoms or close contact with an individual that has tested positive for COVID-19.

Precautionary Exclusion Leave (PEL) is limited to an aggregate total of two weeks of the employee's regular work schedule (not to exceed 10 days or 80 work hours) between March 24, 2020 and the end of the temporary local leave (to be determined by the Board of Trustees).

3. Reason for requested leave.

Employee has been directed by a Lackland ISD nurse to not report to work during the COVID-19 pandemic and the employee is not authorized to telework for one of the following reasons:

1. ☐ Employee is subject to a federal, State, or local quarantine or isolation order related to COVID-19 such as a travel-related isolation.
Note. An employee who chooses to travel out-of-the-country or to a CDC determined "hot spot" may not be eligible for this local leave or telework, but may elect to use their own accrued state personal leave if available.] Work-related travel with supervisor approval shall be eligible for this leave.
Name of entity requiring quarantine or isolation: _____
2. ☐ Has been advised by a health care provider to self-quarantine related to COVID-19;
Name of health care provider requiring self-quarantine: _____
3. ☐ Is experiencing COVID-19 symptoms and is seeking a medical diagnosis;
Name of health care provider: _____
4. ☐ Employee has come into close contact with an individual that has tested positive for COVID-19. **[Note. Eligible employees who are determined to be in close contact with the COVID-19 positive individual at work will be granted leave days during the district-directed isolation period.]**
Close Contact occurred at: ☐ While performing job-related duties at LISD ☐ While away from work

NOTE. ALL contractual, noncontractual, salaried and non-salaried employees are eligible for this local leave (exceptions include temporary and substitute staff).

4. Date on which you wish to commence leave: _____

5. Date of anticipated return to work: _____

Employee Signature

Date

Designation (completed by Payroll Department):

☐ Yes ☐ No Employee qualified for Telework (leave code 37)

For office use only:

Documentation provided ☐ Yes ☐ No

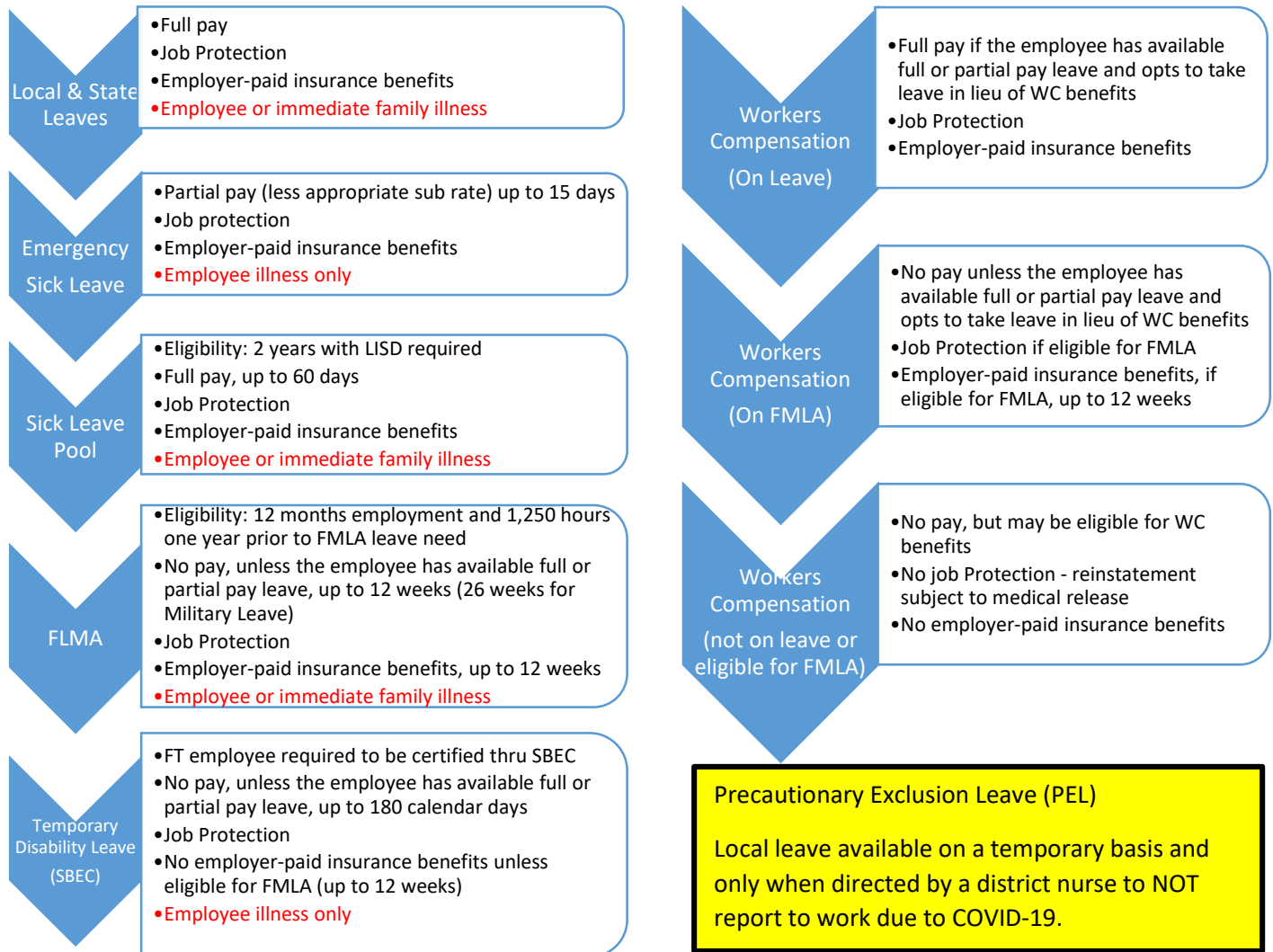
Approved

by: _____
Name and title

Date: _____

LACKLAND ISD LEAVE ADMINISTRATION FLOWCHART

According to Board Policy DEC Local, all leaves shall be used on a concurrent basis. The flowchart below illustrates the leave details, including potential pay, job protection and employer-paid insurance benefits.



Note. If an employee does not have available leave (including emergency sick leave and sick leave pool), and is not eligible for FMLA, the employee has no job protection and is not eligible for the employer-paid insurance benefits. The employer-paid insurance benefits will stop at the end of the month during which the last paid leave day occurs.

Note. Telework, while tracked as a leave, is not a leave. Telework is only available to employees in a Telework authorized position after executing the Telework Agreement and ONLY for: 1) COVID-19 related stay-at-home, isolation or quarantine directives from the district, and 2) full-day, virtual professional development approved by the immediate supervisor.