

## Attachment 1

# Department of the Army Families First Coronavirus Response Act (FFCRA) Fact Sheet

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

NOTE: All employees must be informed that leave under the FFCRA *may* result in a debt that will be collected at a later date, and, that they will be ineligible to receive a debt waiver.

### **Emergency Paid Sick Leave (EPSL)**

Under the FFCRA, a federal employee qualifies for emergency paid sick time if the employee is unable to work (or unable to telework) because the employee meets a qualifying factor, to include:

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 a quarantine or isolation order or self-quarantine; or
5. is caring for a child under (18 years of age) whose school or place of care is closed (or childcare provider is unavailable) for reasons related to COVID-19; or
6. is experiencing any other substantially-similar condition specified by the U.S. Department of Health and Human Services, in consultation with the Secretaries of the Treasury and Labor.

EPSL is an additional type of sick leave and does not impact an employee's regular sick leave balance. All Army employees are eligible in specified circumstances related to COVID-19 for:

**Two weeks (up to 80 hours) of paid sick leave at the employee's regular rate of pay** where the employee is unable to work because the employee is quarantined (pursuant to federal, state, or local government order or advice of a health care provider), and/or experiencing COVID-19 symptoms and seeking a medical diagnosis; or (qualifying reasons 1, 2, and 3 listed above).

**Two weeks (up to 80 hours) of paid sick leave at two-thirds (2/3) the employee's regular rate of pay** because the employee is unable to work because of a bona fide need to care for an individual subject to quarantine (pursuant to federal, state, or local government order or advice of a health care provider), or care for a child (under 18 years of age) whose school or child care provider is closed or unavailable for reasons related to COVID-19, or the employee is experiencing a substantially similar condition as specified by the Secretary of Health and Human Services, in consultation with the Secretaries of the Treasury and Labor (qualifying reasons 4,5, and 6 above).

Additional information regarding the pay calculation is contained at the Department of Labor website: <https://www.dol.gov/agencies/whd/pandemic/ffcra-employer-paid-leave>

**Limitation of Emergency Sick Leave.** The cash value of emergency sick leave is calculated based on the employee's regular rate of pay and the number of hours the employee would otherwise be normally scheduled to work (or the number of hours calculated below for those with varying work weeks. The employee is paid at the greater of the employee's regular rate of pay, or the applicable minimum wage (federal, state, or local), up to:

- \$511 per day and \$5,110 in the aggregate over the entire two week paid sick leave period for an employee that is unable to work because of EPSL qualifying reasons (1), (2) and (3) listed above; and
- \$200 per day and \$2,000 in the aggregate over the two week paid sick leave period for an employee who is unable to work because of EPSL qualifying reasons (4), (5), and (6) listed above.

**Emergency Family and Medical Leave** (Emergency Family and Medical Leave Expansion Act)

Employees on intermittent or temporary appointments of less than one year and part-time employees are covered by the expanded family and medical leave provisions.

### **Eligibility**

For an employee to be eligible for coverage under the expanded FMLA, the employee must be employed for at least 30 calendar days prior to the leave request and covered under title 1 of the FMLA (chapter 28 of title 1 of FMLA, United States Code).

Coverage under title 1 of FMLA applies to employees:

- With an intermittent work schedule (including non-appropriated fund flexible employee on an intermittent work schedule);
- Under a temporary appointment (i.e. an appointment with a time limitation of 1 year or less); or
- Employees covered under unique statutory authorities that apply provisions of title 1 (e.g. certain employees of the Department of Defense Education Activity).

The expanded FMLA provides up to an additional 10 weeks of **paid expanded family and medical leave** at two-thirds the employee's regular rate of pay where an employee is unable to work due to a bona fide need for leave to care for a child whose school or child care provider is closed or unavailable for reasons related to COVID-19.

The first two weeks of expanded FMLA leave is unpaid leave; however, an employee has the right to substitute either emergency paid sick leave, or accrued paid leave for that initial unpaid leave.

### **Documentation of Need for Leave**

An employee must provide his or her supervisor documentation in support of paid sick leave or expanded family and medical leave. Documentation for all qualifying COVID-19 reasons must include a signed statement containing the following information:

- Employee's name;
- Date(s) for which leave is requested;
- Qualifying reason for leave; and
- A written statement from an appropriate authority, as it pertains to the qualifying reason provided, that the employee is unable to work or telework because of the COVID-19 qualifying reason for leave.

If an employee requests emergency paid sick leave due to quarantine or isolation order, the employee must also provide the name of the government entity that issued the order.

If an employee requests emergency paid sick leave because a health care provider advised to self-quarantine, the employee must also provide the name of the health care provider.

If the employee requests emergency paid sick leave because they are caring for an individual subject to a quarantine or isolation order of self-quarantine the employee must also provide the name of the government entity that issued the order or name of the health care provider who advised the individual being cared for to self-quarantine.

If an employee requests emergency paid sick leave to care for a child whose school or place of care is closed, the employee must also provide:

- The name of the son or daughter being cared for;
- The name of the school, place of care, or child care provider that has closed or become unavailable; and
- A written statement from the employee that no other suitable person will be caring for the son or daughter during the period for which the employee takes paid sick leave or expanded FMLA.

**Conditions for intermittent usage of paid sick leave or expanded family and medical leave while teleworking:**

Leave can be taken intermittently if the supervisor allows it and if the employee is unable to telework his/her normal schedule of hours due to one of the qualifying reasons in the Emergency Paid Sick Leave Act. In that situation, the employee and employer may agree that the employee may take paid sick leave intermittently while teleworking. Similarly, if the employee is prevented from teleworking their normal schedule of hours because of the need to care for a child whose school or place of care is closed, or child care provider is unavailable, because of COVID-19 related reasons, the employee and the supervisor may agree that the employee can take expanded family medical intermittently while teleworking.

Employees may take intermittent leave in any increment, provided that the supervisor and employee agree.

**Conditions for paid sick leave intermittently while working at the usual worksite (as opposed to teleworking):**

The condition for taking leave intermittently depends on why the employee is taking paid sick leave and whether the supervisor agrees. Unless the employee is teleworking, paid sick leave for qualifying reasons related to COVID-19 must be taken in full-day increments. It cannot be taken intermittently if the leave is taken because the employee is:

- subject to a Federal, State, or local quarantine or isolation order related to COVID-19;
- has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
- is experiencing symptoms of COVID-19 and seeking a medical diagnosis;
- is caring for an individual who either is subject to quarantine or isolation order related to COVID-19 or has been advised by a health care provider to self-quarantine due to concerns related to COVID-19; or
- is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services.

Unless the employee is teleworking, once an employee begins taking paid sick leave for one or more of these qualifying reasons, they must continue to take paid sick leave

each day until the either (1) use the full amount of paid sick leave or (2) no longer have a qualifying reason for taking paid sick leave. This limit is imposed because if they are sick or possibly sick with COVID-19, or caring for an individual who is sick or possibly sick with COVID-19, the intent of FFCRA is to provide such paid sick leave as necessary to keep the employee from spreading the virus to others.

If they no longer have a qualifying reason for taking paid sick leave before they exhaust the paid sick leave, they may take any remaining paid sick leave at a later time, until December 3, 2020, if another qualifying reason occurs.

### **Time and Attendance Procedures**

Codes for use of the two types of leave under FFCRA are:

Emergency Paid Sick Leave Act will be coded in time and attendance systems using “LV-Excused Absence” and environmental hazard code “DX” for emergency paid sick leave paid at an employee’s full rate of pay, and environmental hazard code “DY” for emergency paid sick leave paid at two-thirds an employee’s rater of pay.

Emergency Family and Medical Leave Expansion Act Leave will be coded in time and attendance systems using “LV-Excused Absence” and environmental hazard code “DZ”.

**IMPORTANT. The above leave codes are not programmed to account for the different rates of pay that may apply and will not prevent an employee from taking leave over the statutory limits under the FFCRA, nor enforce the statutory caps on daily or aggregate pay.** Thus, the employee must understand that a debt may be incurred and payment collected at a later date. Employees will be ineligible to submit a debt waiver for this overpayment. All employees must be informed that leave under the FFCRA may result in a debt that will be collected at a later date, and, that they will be ineligible to receive a debt waiver for this overpayment.

**Timecards should be coded “LV” beginning with Pay Period Ending (PPE) 04/11/2020 for EPSL and must be corrected by adding the appropriate ‘D’ environmental hazard code once the payroll system and timekeeping system has been updated.**