

## LEAVE ANALYSIS DUE TO COVID-19

Recommendation regarding best practices: we recommend that you analyze leave requests in the following order: 1) is the employee entitled to the new State of Emergency Leave, 2) if not, are they eligible for the Federal Emergency Paid Sick Leave and/or Emergency Family and Medical Leave ("E-FMLA").\*\*

Finally, please note that these leaves are in addition to other leave that the employee may qualify for under preexisting law and state Board regulations.

Type of Leave	Qualifying Factors	Leave/Pay Available	Time Period
<p>NC State of Emergency Leave (Section 9.4.2 of Public Schools Benefits and Employment Manual)</p> <p>*applies to permanent and temporary employees (filling a vacancy working less than 20 hours per week or less than 6 consecutive months)</p> <p>*does not apply to substitutes defined as someone filling in for permanent employee who is using paid leave</p>	<ol style="list-style-type: none"> <li>1. Cannot work/telework due to childcare or eldercare needs related to COVID – 19</li> <li>2. Are sick/caring for sick dependent/advised by medical provider to quarantine (all related to COVID – 19)</li> <li>3. Are deemed "Mandatory" Employees who are "high risk" defined as over 65/ underlying health conditions or weakened immune system/identified as high risk/ caring for someone who is high risk</li> <li>4. Are deemed "Non-mandatory " Employee who cannot work</li> <li>5. Are deemed "Mandatory" employees with reduced hours</li> </ol>	<p>168 hours (prorated for part-time employees or when there has been a reduction in hours)</p> <p>*May receive full pay not to exceed 40 hours per week</p> <p>*Wages are subject to standard deductions including FICA, federal and state taxes and state retirement, as applicable</p> <p>*NC State of Emergency Leave is in addition to, and not in lieu of, the employee’s existing leave</p>	<p>April 1 – April 30, 2020 – unless extended by the State Board of Education</p>
<p>Emergency Paid Sick Leave Act pursuant to FFCRA (Families First Coronavirus Response Act)</p> <p>*applies to permanent and temporary employees</p>	<ol style="list-style-type: none"> <li>1. Subject to quarantine or isolation order due to COVID -19</li> <li>2. Health care provider has advised to self-quarantine</li> <li>3. Are experiencing symptoms of COVID – 19 and seeking diagnosis</li> <li>4. Are caring for individuals subject to quarantine/isolation order or experiencing symptoms</li> <li>5. Are caring for children whose schools or places of care have closed/are unavailable</li> <li>6. Experiencing any other substantially similar conditions</li> </ol>	<p>80 hours</p> <p>*Full pay subject to maximum amounts below only for reasons 1-3; otherwise 2/3 pay</p> <p>*Maximum wages of \$511/day &amp; \$5,110 total for reasons 1-3 and \$200/day &amp; \$2,000 total for reasons 4-6.</p> <p>*Wages are subject to federal and state taxes, Medicare (1.45%), and state retirement, if applicable. The CARES Act clarified that the employee portion of social security must be withheld.</p> <p>* Federal Emergency Paid Sick Leave and Emergency FMLA, pursuant to FFCRA, are an entitlement for employees.</p>	<p>April 1 – December 31, 2020</p>

<p>Federal Emergency FMLA pursuant to FFCRA (Families First Coronavirus Response Act)</p> <p>*applies to permanent and temporary employees who have been employed for at least 30 calendar days</p>	<ol style="list-style-type: none"> <li>1. Have not already exhausted 12 weeks of FMLA</li> <li>2. Whose term of employment has not ended, i.e., 10 month employees are only paid for 10 month contract term</li> <li>3. Is unable to work/telework due to need to care for child because of COVID-19</li> </ol>	<p>12 weeks of leave – first 2 weeks unpaid (but may supplement with other accrued leave)</p> <p>*2/3 pay only subject to maximum amounts set forth below</p> <p>*Maximum wages of \$200/day &amp; \$10,000 total</p> <p>*Wages are subject to federal and state taxes, Medicare (1.45%), and state retirement, if applicable. The CARES Act clarified that the employee portion of social security must be withheld.</p>	
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\*\* This chart assumes State of Emergency leave is applied first. There is an option to apply FFCRA leave first and supplement with State of Emergency leave, if both are applicable, to cover any deficit in the employee’s salary. Also, remember that there are situations in which employees are eligible for State of Emergency leave and are not eligible for FFCRA leaves.

*Documentation may be required to support leave requests as determined by the employer, for example, a quarantine notice or notice of daycare closure may be required. With regard to medical documentation, it is likely that health care providers will not be able to respond quickly to requests and ample time should be provided to employees to provide needed medical documentation.*