

The **Families First Coronavirus Response Act (FFCRA)** requires employers to provide eligible employees with up to two weeks of paid sick leave as well as expanded family and medical leave for specified reasons related to COVID-19. These provisions, and the associated time reporting codes, FMLA reason code and special pays, will only apply from **April 1, 2020 through December 31, 2020**.

For more information please see [FPP F.041 Families First Coronavirus Response Act \(FFCRA\) Guidance](#)

Leave Reporting

In USPS, three new leave reporting codes have been created for the related leave processing. It is important to note that this leave is limited for all employments within the state of Texas.

For example, if an employee transfers from one agency to another or terminates and is rehired with a break in service prior to 12/31/2020, that employee is not entitled to any additional sick leave under this act. Any unused leave with the first employing agency may be transferred to the new employing agency until the employee has exhausted his or her full entitlement or 12/31/2020.

Emergency Paid Sick Leave

Emergency paid sick leave is two weeks (up to 80 hours) of paid sick leave for all eligible employees, regardless of length of service. A full-time employee is eligible for up to 80 hours of leave, and a part-time employee is eligible for the number of hours of leave that the employee works on average over a two-week period.

The leave is manually awarded on HM9U1 using **SPA (SICK EMER PAID AWARDED)** and is taken using **SPT (SICK EMER PAID TAKEN)**. Leave balances are tracked on HM8U1.

Note: If the reason for the leave is specifically for the care of a child, this counts toward the total 12 weeks of FMLA allowed.

FMX: [Emergency Paid Sick Leave Act](#)

Emergency Family and Medical Leave Expansion

The expanded emergency family and medical leave provides up to an additional 10 weeks of paid family and medical leave to eligible employees that have been employed for at least 30 days. This leave is for an employee who 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 and is manually entered/tracked on HM9U1 using **PFT (PAID FMLA TAKEN)**.

The Employee must be on FMLA to receive this leave, so new FMLA reason code 19 (Public Health Emergency) has been added to USPS. Agencies should create FMLA events specific to PF (Paid FMLA). When this leave is entered on HM9U1 as PFT, agencies must include a leave reason "FMXX" (XX being the value from the EVENT NUMBER field on the HO8U1 record).

Note: Employees will only be eligible to take paid leave under the E-FMLA to the extent that they have not already exhausted their FMLA entitlement.

FMX: [Emergency Family Medical Leave Expansion Act](#)

Payroll Processing

Emergency Paid Sick Leave

If SPA was awarded due to the employee being sick and/or quarantined, then the leave will be paid using **special pay 31 (SICKQUAR)**. Employees taking leave shall be paid at either their regular rate or the applicable minimum wage, whichever is higher, up to \$511 per day and \$5,110 in the aggregate (over a 2-week period).

If SPA was awarded due to the employee caring for someone else, then the leave will be paid using **special pay Special Pay 35 (SICKCARE)**. Employees taking leave shall be paid at 2/3 their regular rate or 2/3 the applicable minimum wage, whichever is higher, up to \$200 per day and \$2,000 in the aggregate (over a 2-week period).

Emergency Family and Medical Leave Expansion

Employees utilizing the expanded emergency family and medical leave will be paid using **Special Pay 79 (PAIDFMLA)**. Employees taking leave shall be paid at 2/3 their regular rate or 2/3 the applicable minimum wage, whichever is higher, up to \$200 per day and \$12,000 in the aggregate (over a 12-week period—two weeks of paid sick leave followed by up to 10 weeks of paid expanded family and medical leave).

Summary

Related to	Time Reporting Codes	USE	Special Pay
Emergency Paid Sick Leave	SPA - SICK EMER PAID AWARDED / SPT - SICK EMER PAID TAKEN	Employee is subject to symptoms and/or quarantine	31 – SICKQUAR
		Employee is caring for someone else in quarantine, or a child due to school/child care provider not available.	35 – SICKCARE
Emergency FML Expansion	PFT - PAID FMLA TAKEN	Used to track up to the remaining 10 weeks FMLA where the employee is taking leave while specifically caring for a child due to school/child care provider not available.	79 – PAIDFMLA

Additional Info and Scenarios

The DOL has issued guidance that an employer may choose to supplement an employee’s reduced pay up to the employee’s full pay if the employee chooses to use other accrued paid leave, or the agency chooses to grant emergency leave.

FMX: [Supplementing Pay](#)

Manual calculation is necessary if payrolls are processed prior to the payroll calculation system update migrating later this month.

Calculating Regular Rate

Special payments must be included in the regular rate of pay for the payment calculation.

Example:

If an employee’s base salary is \$2,000 per month, receives \$40 longevity per month, and works 40 hours per week, the calculation is:

1. \$2,000 per month + \$40 per month = \$2040
2. \$2,040 per month x 12 months = \$24,480
3. \$24,480 divided by 2080 hours = \$11.76923 hourly rate
4. Repeat this calculation for each of the *6 months preceding* the month you are paying to get the average, *this* is the employee's regular rate.

Scenarios

Scenario 1	
Scenario	Employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis or is being quarantined at the advice of a health care provider
Rate	Employee's regular rate of pay, limited to a maximum of \$511 per day, or a total of \$5,110 for the 80 hours, or the prorated part-time equivalent.
Leave	An entry up to 80 hours SPA (awarded) may be entered on HM9U1. SPT (taken) balances are tracked on HM8U1
Payroll	Time card status "non-auto" on HOBUN; Special Pay 31 on HUEU1

Scenario 2	
Scenario	Employee is caring for a child under 18 whose school or child-care provider is closed or unavailable for reasons related to COVID-19
Rate	2/3 of the employee's regular rate of pay, limited to a maximum of \$200 per day, or a total of \$2,000 for the 80 hours, or the prorated part-time equivalent.
Leave	An entry up to 80 hours SPA may be entered on HM9U1. FMLA event for reason code 19 should be created on HO8U1. SPT (taken) balances are tracked on HM8U1 (including leave reason FM### number from HO8U1). Note: The agency and employee may agree to supplement an employee's reduced pay under the FFCRA provisions, up to the employee's full regular pay, if the employee chooses to use other accrued paid leave. Additional leave used for this purpose may be tracked by making a single transaction on the last day of the month with the corresponding "lost" leave code for the applicable leave(s).
Payroll	Time card status "non-auto" on HOBUN; Special Pay 35 on HUEU1; if paying additional 1/3 amount use HUAU1.

Scenario 3	
Scenario	Employee (who has at least 30 days for state service) is caring for a <u>child</u> under 18 whose school or child-care provider is closed or unavailable for reasons related to COVID-19. They have previously received SPA (Paid Sick Leave) and <u>now</u> need to utilize the additional paid expanded family and medical leave.
Rate	2/3 of the employee's regular rate of pay, limited to a maximum of \$200 per day, or a total of \$10,000 for 10 weeks, or the prorated part-time equivalent.
Leave	Up to 10 weeks should be tracked on HM9U1. Establish a new FM event on HO8U1 using reason code 19, and on HM9U1, use Leave Category PFT with the Reason Code FM### number from HO8U1. Note: The agency and employee may agree to supplement an employee's reduced pay under the FFCRA provisions, up to the employee's full regular pay, if the employee chooses to use other accrued paid leave. Additional leave used for this purpose may be tracked by making a single transaction on the last day of the month with the corresponding "lost" leave code for the applicable leave(s).

Payroll	Time card status "non-auto" on HOBUN; Special Pay 79 on HUEU1; if paying additional 1/3 amount use HUAU1.
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Please note, the new leave types and special pay codes referenced in this document for the Emergency Paid Sick Leave Act (EPSLA) and the Emergency FML Expansion Act (EFMLEA) are **separate and distinct** from the previously created COVID-19 related emergency leave reporting code **ECT** for USPS.