

Office of State Uniform Payroll  
State of Louisiana  
Division of Administration

JOHN BEL EDWARDS  
GOVERNOR



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COMMISSIONER OF ADMINISTRATION

April 13, 2020

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2020-47

TO: LaGov HCM Paid Agency Human Resources  
and Employee Administration Staff

FROM: Andrea P. Hubbard  
Director

SUBJECT: Families First Coronavirus Response Act (FFCRA) – Implementing Leave  
Provisions, Update to [OSUP Memorandum #2020-46](#)

As provided in [OSUP Memoranda #2020-45](#) and [#2020-46](#), the Families First Coronavirus Response Act (FFCRA), [H.R. 6201](#), includes several provisions that impact HR/Payroll. Please refer to State Civil Service General Circulars [2020-023](#) and [2020-025](#) for a summary of the two paid leave provisions of FFCRA: Emergency Paid Sick Leave (EPSL) and Emergency Family and Medical Leave Expansion (EFMLA). These leave provisions are effective beginning April 1, 2020, and employers have until April 18, 2020 to implement the provisions. The Act allows for an exemption to the EPSL and EFMLA provisions for emergency responders and health care workers. Governor Edwards has exercised this exemption. Refer to [Proclamation 43 JBE 2020](#) for a list of state workers excluded from utilizing EPSL and EFMLA.

Emergency Paid Sick Leave Eligibility/Payment Requirements

Both full-time and part-time employees who are unable to work or telework are eligible for 80 hours (reduced amount for part-time and variable hour employees) of EPSL if they meet any of the following conditions:

- (1) The employee is subject to a Federal, State, or local quarantine or isolation order related to COVID-19.
- (2) The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19.
- (3) The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis.
- (4) The employee is caring for an individual who is subject to a quarantine or isolation order as described in item (1), above, or has been advised by a health care provider to self-quarantine due to concerns related to COVID-19.
- (5) The employee is caring for a son or daughter whose school or place of care has been closed, or the child care provider is unavailable, due to COVID-19 precautions.

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(6) The employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor.

Leave for items (4), (6), and weeks 1-2 of item (5) must be paid at 2/3 of the employee's regular rate of pay (max \$200/day; \$2,000 total). Leave for items (1), (2), and (3) must be paid at 100% of the employee's regular rate of pay (max \$511/day; \$5,110 total).

Emergency FMLA Expansion (EFMLA)

Additionally, full-time and part-time employees who are unable to work or telework and have been employed for at least 30 days prior to the leave request date, are eligible for 12 weeks of EFMLA leave for item (5) above. The first 2 weeks are unpaid; but the employee can use EPSL and/or appropriate accrued leave for this unpaid period (subject to the conditions above and State Civil Service rules). The remaining 10 weeks must be paid at 2/3 of the employee's regular rate of pay (max \$200/day; \$10,000 total).

Although FFCRA provides for 12 weeks of EFMLA leave, this is not a separate FMLA entitlement. The number of EFMLA hours used must be combined with all other current FMLA event hours, and the total cannot exceed 480 hours. EFMLA hours will be combined with other FMLA hours to deduct from one FMLA quota bucket (typically 480 hours). If someone has already utilized all hours under another FMLA event, they are unable to utilize EFMLA until the existing FMLA year has ended (if before December 31, 2020).

LaGov HCM Absence Types:

The following absence types are now available for compliance with the FFCRA paid leave requirements.

LACV	Paid sick leave (EPSL) to care for others or school/child care closure (eligibility items #4 and #6, and weeks 1-2 of item #5)
LBCV	Paid sick leave (EPSL) to care for self (eligibility items #1, #2, and #3)
LSCV	Emergency FMLA Expansion (EFMLA) leave for weeks 3-12 (care for child with school/daycare closure for weeks 3-12 of eligibility item #5)
FMCV	Emergency FMLA Expansion (EFMLA) quota bucket for eligibility item #5 (total amount will be 480 for FT employees, part-time will have to be calculated by HR)

These absence types will not deduct from any accrued leave balance (e.g. LA or LB). **These absence types are not available for LEO entry by the employee; thus, either agency time administrators or human resources/employee administration staff must complete these entries. It is recommended that HR/EA staff advise employees utilizing EPSL or EFMLA leave to not process any LEO entries during the EPSL/EFMLA period.** See the [attached matrix](#) for details on each absence type. The LaGov HCM Help Desk will send a listserv message regarding the necessary steps to begin using the new leave codes in PTMW.

Employees utilizing these leave provisions between April 1, 2020 and the end of pay period 08/2020 will require prior period adjustments. Additionally, agencies must utilize the new absence types, as applicable, through December 31, 2020.

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### Calculating Leave Hours

Employees may choose to use their accrued leave (e.g. LA or LB), in accordance with State Civil Service rules, to receive the additional 1/3 of pay that is not covered under the EPSL and EFMLA leave provisions.

To utilize these absence types, agencies must manually calculate the number of leave hours to enter. For items (4), (5), and (6), multiply the number of requested leave hours by 2/3 to calculate the EPSL/EFMLA paid leave and by 1/3 to calculate the remaining leave hours to enter. For example: an employee requests EPSL qualifying leave for April 20 – April 24 (40 hours). The employee also requests to use annual leave for the remaining 1/3 payment. Enter 26.67 hours using an EPSL/EFMLA paid absence type and 13.33 hours using LA. Additionally, if the leave qualifies for EFMLA, enter 40 hours of FMCV to deduct from the quota bucket. See the [attached document for additional examples](#). Note: Other calculations may be required for those employees who's daily pay exceeds the caps and, thus, can use accrued leave in other increments for the balance of their pay.

NOTE: a system edit limits the total leave hours as follows:

LACV – 53.33 (80 hours X 2/3)

LBCV – prevents coding more than the quota hours in the leave bucket (typically 80)

LSCV – prevents coding more than the quota hours in the leave bucket (typically 266.67  
- 40 hours for 10 weeks X 2/3)

### Part-Time Employees

The number of hours that must be paid to a part-time employee is based on the normal hours the employee works in a two-week period. If this varies, agencies should utilize ZP136 (Total Absence/Attendance Report) and select the “ACA Hours” radio button to complete a 6 month look back. Enter the pay periods for the 6 months preceding the leave request date. The report will provide the average weekly number of hours the employee worked over that period. To obtain the average number of hours worked over a 2-week period, multiply that number times two. Next, multiply the 2-week average hours times 2/3 to get the number of hours to pay the employee over a 2-week period. For example, a part-time employee requests to utilize EPSL for pay period 10/2020. Run ZP136 for periods 23/2019 through 9/2020, enter the personnel number, select the “ACA Hours” radio button, and execute. If the report outputs, for example, that the part-time employee averaged 15.55 hours/week, multiply that number times two to get the 2-week average of 31.10 hours. Next, multiply the 2-week average hours times 2/3 to get the number of hours to pay the employee for pay period 10/2020 – 20.73 hours (31.10 X 2/3).

### WBS Element – CV19

Do not use WBS element CV19 on these EPSL/EFMLA absence types. CV19 should only be used for hours worked directly related to the COVID-19 emergency (not leave hours).

### Auditing Data

HR/EA staff should run a payroll simulation prior to payroll processing for employees utilizing EPSL/EFMLA to ensure the total dollar limits are not exceeded. Time entries must be adjusted for anyone exceeding a dollar limit. Agencies can also utilize ZF73 (Employee YTD Wage Type Results Report), as a post-payroll audit tool for monitoring the total hours and dollar limits.

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### Documentation

It is recommended that agencies maintain documentation of EPSL and EFMLA requests. Refer to questions 15 and 16 in the US Department of Labor's Questions and Answers document linked below and Civil Service [General Circular 2020-023](#).

### Resource Material

As a reminder, the US Department of Labor's Wage and Hour Division (WHD) has provided the following compliance assistance material. The Questions and Answers document will answer many of the questions agencies may have regarding the specific FFCRA requirements:

- [Questions and Answers](#)
- [Fact Sheet for Employers](#)
- [Fact Sheet for Employees](#)
- [WHD COVID-19 Resource Page](#) (includes the three previous bullet items).

### Questions

Employee questions should be directed to the applicable agency's HR office. HR staff should contact their State Civil Service Agency Relationship Manager for questions related to the Civil Service leave rules. Questions on payroll system coding should be directed to the LaGov HCM Help Desk via an [electronic help desk ticket](#). Additional questions should be directed to the OSUP leadership team at [\\_DOA-OSUP-PRNotifica@LA.GOV](mailto:_DOA-OSUP-PRNotifica@LA.GOV). Please include "FFCRA" in the subject line of the e-mail.

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