

SAMPLE Emergency Paid Sick Leave policy

Employee Handbook Addendum

Supplement to Sick Leave Policy

Effective: April 1, 2020

Emergency Sick Pay Leave (ESPL)

In the event of a declared national emergency by the President of the United States and/or regional emergency declared by the State Governor, we will follow recommendations to keep our employees safe and well, including complying with any legislative acts/laws enacted. This includes provisions of the Families First Coronavirus Response Act of 2020 (FFCRA).

This policy is in addition to our current PTO/Vacation/Sick Leave benefits.

As provided by the Act, we will provide two weeks of paid sick leave for the following circumstances:

- Self-Care is needed
 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 due to concerns related to COVID-19
 3. Is experiencing symptoms of COVID-19 and seeking a medical diagnosis
- Family Care is needed
 4. Is caring for an individual who is subject to an order as described in item 1 one or has been advised to self-quarantine as described in item 2
 5. Is caring for his or her child because the school or place of care has been closed, or the childcare provider is unavailable due to COVID-19 precautions
 6. Is experiencing any other substantially similar condition as specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor

Amount of leave available

- Full-time employees are entitled to up to 80 hours of paid leave.
- Part-time employees are entitled to paid leave up to the average number of hours they would work in a two-week period.
- This legislated paid sick leave time will be in addition to any accrued sick leave time available to the employee per our current sick leave policies. Employees are able to determine if they wish to use accrued benefits prior to using ESPL. Benefits may not be used concurrently.

The sample policies and procedures included herein should only be used as a guide in developing policies and procedures applicable to your organization.

WIPFLI

Rate of pay

- **Self-Care:** The rate of pay for sick leave is the employee's regular rate of pay as defined by the Fair Labor Standards Act (FLSA), the minimum wage under the FLSA, or the state or local minimum wage, whichever is greater for a use described for Self-Care in items 1, 2, or 3 above (subject to a maximum stated below).
- **Family Care:** If an employee is taking paid sick leave for a use described for Family-Care in items 4, 5, or 6 above, the employee's pay entitlement is reduced to two-thirds of the regular rate of pay (subject to a maximum stated below).

Importantly, the PSLA limits the amount an employer is required to pay to an employee each day, consistent with the tax credits permitted under the FFCRA, as follows:

- \$511 per day (\$5,110 in aggregate) for a use described in items 1, 2, or 3
- \$200 per day (\$2,000 in aggregate) for a use described in items 4, 5, or 6

Requesting Sick Pay Leave

A request for Sick Pay Leave must be made in writing, must be for a specified period of time and must be directed to your department manager. All leave requests should be accompanied by documentation supporting the necessity for the leave such as a medical note or letter of school/childcare closure.

Coordination with the Family and Medical Leave Act

Time off taken under this policy addendum for a serious health condition related to the employee, spouse, child or parent will be designated under FMLA. As with FMLA, this time will not count against our current attendance policy.

Health insurance coverage

If you elected group health coverage, you are entitled to continued group health coverage during your EFMLA on the same terms as if you continued to work. You must continue to make any normal contributions to the cost of your health coverage.

Optional Inclusion Language - Specific to Employer:

Although we are not required by law to provide sick leave benefits under the FFCRA, we feel they are important to our workforce, and we will provide the same benefits. *(For employers over 500 only.)*

If workers are uncomfortable reporting to the worksite and do not meet the criteria for emergency paid sick leave, they may stay home. This would be unpaid unless other paid benefits are available to them. We will waive our attendance policy through the end of April 2020.

Employees not receiving full pay may upon employer agreement supplement this payment with accrued benefits to make up the pay not covered under this Act. Regular deductions would apply to this pay.

The sample policies and procedures included herein should only be used as a guide in developing policies and procedures applicable to your organization.

WIPFLI

SAMPLE Emergency Family and Medical Leave policy

Employee Handbook Addendum

Supplement to Family and Medical Leave Policy

Effective: April 1, 2020

Emergency Family and Medical Leave (EFMLA) Policy

In the event of a declared national emergency by the President of the United States and/or regional emergency declared by the State Governor, we will follow recommendations to assist our employees with childcare issues including complying with any legislative acts/laws enacted. This includes provisions of the Families First Coronavirus Response Act of 2020 (FFCRA).

The Emergency Family and Medical Leave Expansion Act (EFMLA) expands leave under the Family and Medical Leave Act to provide leave for employees who need to care for their child due to the closure of schools and childcare facilities as a result of the COVID-19 public health emergency.

The provisions of the Act are as follows:

1. Both full-time and part-time employees who have worked for us for at least 30 days will be entitled to take up to 12 weeks of job-protected leave for employees who need to care for their child due to the closure of schools and childcare facilities as a result of the COVID-19 public health emergency.
2. The first two weeks of such EFMLA may be unpaid. During this 10-day period an employee may choose to substitute accrued vacation leave, personal leave or other medical or sick leave (including Emergency Paid Sick Leave under the FFCRA), but an employer may not require an employee to do so.
3. After the two weeks of unpaid leave, employers must provide up to 10 weeks of paid EFMLA leave at a rate of no less than two-thirds of the employee's regular rate of pay. The EFMLA caps the paid leave entitlement at \$200 per day (\$10,000 in aggregate).
4. The number of hours you will be paid is based on the number of hours per week the employee is scheduled to work.
5. As with traditional FMLA leave, this leave is job-protected, meaning an employer must return the employee to the same or equivalent position upon their return to work with some exceptions.

Requesting Emergency Family and Medical Leave

A request for EFMLA Leave must be made in writing, must be for a specified period of time and must be directed to the department manager. All leave requests should be accompanied by documentation supporting the necessity for the leave, such as a letter of school closure or unavailability of qualifying childcare due to government mandate.

The sample policies and procedures included herein should only be used as a guide in developing policies and procedures applicable to your organization.

WIPFLI

Coordination with the Family and Medical Leave Act

Time off taken under this policy will be designated under FMLA and, as such, limited to a total of 12 weeks per year. As with FMLA, this time will not count against our current attendance policy.

Health insurance coverage

If you elected group health coverage, you are entitled to continued group health coverage during your EFMLA on the same terms as if you continued to work. You must continue to make any normal contributions to the cost of your health coverage.

Optional Inclusion Language - Specific to Employer:

- Although we are not required by law to provide sick leave benefits under the FFCRA, we feel they are important to our workforce and we will provide the same benefits. *(For employers over 500 only.)*
- Employees not receiving full pay may upon employer agreement supplement this payment with accrued benefits to make up the pay not covered under this Act. Regular deductions would apply to this pay.

The sample policies and procedures included herein should only be used as a guide in developing policies and procedures applicable to your organization.

WIPFLI

SAMPLE Telecommuting policy

Our telecommuting policy is a work-scheduling benefit available to assist employees with balancing work and personal life. This arrangement allows employees to work out of their homes on either a temporary or ongoing basis and on a full- or part-time basis.

Not all positions are eligible for a telecommuting work arrangement due to the diversity of the role and responsibilities of positions within the organization. As such, telecommuting is not a universal benefit. Eligibility for a telecommuting work arrangement will be determined on a case-by-case basis. Not all requests for telecommuting will be approved.

When requesting a telecommuting work arrangement, we will work with the employee to determine what, if any, impact there will be on role and responsibilities, work schedule, compensation and benefits. We consider each arrangement to be unique to the needs of the organization and the employee at the time of the request.

Telecommuting employees are required to use the computer equipment and software provided. Employees are responsible for ensuring appropriate connectivity to ensure they are able to fully execute roles and responsibilities (e.g., cell service, internet access). Our Information Technology department will communicate with you about security requirements and set up access via a Virtual Private Network, as no public Wi-Fi or personal email accounts are permitted. As usual, strong passwords are required, and multi-factor authentication may also apply.

Employees will be provided a limited number of the supplies typically used when working onsite. Out-of-pocket expenses for other supplies will not be reimbursed unless prior approval is received by the employee's manager.

During the agreed upon work schedule, employees must be as available and responsive as if they were working onsite. Employees must minimize background noise and distractions to both themselves and to those they are interacting with (e.g., barking dogs, music, television, personal conversations of family members, crying/laughing children and related).

Telecommuting employees are responsible to safeguard proprietary and confidential information. Households should not be able to view or access documents and screens that contain organizational, employee or customer information.

Telecommuting is not intended to be used in place of daycare arrangements, PTO or other types of leave. Telecommuting does not alter the focus of the employee on business and customer needs (internal or external customers).

Only the employee is authorized to use organization-provided equipment. This equipment should not be used by or accessible to anyone other than the employee. The organization will provide repairs for normal use wear and tear. When employees use their own equipment, the employee is responsible for maintenance and repair. Prior approval must be received before using personal equipment for work-related purposes.

Employees are responsible for the safety of their home office. If you are injured while working at home, promptly report per policy.

The sample policies and procedures included herein should only be used as a guide in developing policies and procedures applicable to your organization.

WIPFLI

It is the employee's responsibility as a telecommuter to determine any income tax implications of maintaining a home office space. The organization will not provide tax guidance, nor will the organization assume any tax liabilities. Employees are encouraged to consult with a qualified tax professional.

Temporary telecommuting

Due to the COVID-19 (coronavirus) outbreak, (Organization name) is implementing a temporary telecommuting arrangement for employees whose job duties and responsibilities are conducive to working from home but who do not regularly telecommute. There are some positions at (Organization name) that require the employee to be physically present in the workplace. These employees are defined as essential personnel.

Essential personnel include the following positions:

- [Insert position titles here such as teller, payroll, etc.]
- Essential personnel are expected to report to work as scheduled unless otherwise notified. Regular leave policies and procedures will be followed for employees who are unable to report to work.

Positions approved to work from home temporarily include the following:

- [Insert position titles]
- Additional positions may be considered on a case-by-case basis.

These arrangements are projected to be short-term, and (Organization name) will continue to monitor guidance from health officials and provide updates and changes to work arrangement timelines.