This job aid will assist users with time reporting for eligible employees receiving benefits under the FFCRA. In addition, below is detailed information on FFCRA.

This job aid does not serve as the official FAQ or up to date changes made to FFCRA.

Families First Coronavirus Response Act

On March 18, 2020, a law entitled "The Families First Coronavirus Response Act ("FFCRA") was enacted and it provides in relevant part:

- expanded FMLA eligibility (with limited pay), and
- expanded required paid sick days.

FFCRA is effective on April 1, 2020 and expires on December 31, 2020.

Public Health Emergency Leave

The FFCRA expands the Family and Medical Leave Act of 1993 ("FMLA") to allow for Public Health Emergency Leave ("PHEL") related to COVID-19.

- Earlier Eligibility: Employees are eligible for PHEL after 30 days of employment
- Limited to Childcare: Permits eligible employees to take up to 12 weeks of job-protected leave under the FMLA when the employee is unable to work (or telework) due to a need for leave to care for a son or daughter under 18 years of age of such employee if the school or place of care has been closed, or the child care provider of such son or daughter is unavailable, due to the current public health emergency.

Adds a limited wage replacement: The first 10 days of leave under the PHEL may be unpaid, but employees may elect to use accrued vacation, personal, or sick leave or paid Emergency Paid Sick Leave. Following the first 10 days, eligible employees must be paid a benefit in the amount of not less than 2/3 of an employee's regular rate of pay, multiplied by the number of hours the employee would otherwise be normally scheduled to work, capped at \$200 per day per employee, and \$10,000 in the aggregate.

Exclusions: Employers of health care providers and/or emergency responders may elect to exclude such employees from application of PHEL. **The Governor has designated employees** performing core services that are critical to protecting public health and continuing essential government operations as those who will be exempted from the PHEL provisions of the FFCRA.

Link to Public Health Emergency Leave FAO

Emergency Paid Sick Leave Act

The Emergency Paid Sick Leave Act provides that employers must provide paid sick time when an employee is unable to work or telework for the reasons outlined below.

Quarantine, isolation or seeking medical diagnosis for employee's personal illness.

For employees unable to work for reasons related to 1-3 below, the payment for leave must be the greater of the employee's regular rate of pay or the highest applicable minimum wage (local, state or federal). For these purposes, paid sick time is capped at \$511 per day per employee and \$5,110 in the aggregate per employee.

- 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; or
- 3. The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis.

Taking care of others or experiencing other conditions.

For employees unable to work for reasons 4-6 below, the leave must be the greater of 2/3 of the employee's regular rate of pay, or 2/3 of the highest applicable minimum wage (local, state or federal). For these purposes, paid sick time is capped at \$200 per day per employee and \$2,000 in the aggregate per employee.

- **4.** The employee is caring for an individual who is subject to a quarantine or isolation order or health care provider advisory;
- **5**. The employee who is unable to work or telework is caring for a son or daughter of such employee if the school or place of care of the son or daughter has been closed, or the child care provider of such son or daughter is unavailable, due to COVID-19 precautions;
- **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.

For full-time employees, employers must provide 10 days of paid sick time. For part-time employees, employers must provide the average number of hours the employee typically works over a two-week period.

Other provisions of the Emergency Paid Sick Leave Act include:

Employers of health care providers and/or emergency responders may elect to exclude such employees from application of the Emergency Paid Sick Leave Act. The Governor has designated employees performing core services that are critical to protecting public health and continuing essential government operations as those who will be exempted from the Emergency Paid Sick Leave Act provisions of the FFCRA;

- Emergency Paid Sick Leave ("EPSL") cannot be carried over from one year to the next;
- Employers may not require, as a condition of use of emergency paid sick time, that employees find a replacement to cover hours missed;
- Employers may not require employees to use other paid leave prior to using emergency paid sick time;

- After the first workday (or portion of a workday) an employee receives paid sick time, the employee may be required to follow reasonable notice procedures in order to continue receiving paid sick time;
- Employers must post notice of employee's eligibility for emergency sick time. The notice published by the federal Department of Labor can be found at
 (https://www.dol.gov/sites/dolgov/files/WHD/posters/FFCRA Poster WH1422 Non-Federal.p df));
- Employers are not required to reimburse an employee for unused emergency sick time upon termination, resignation, retirement, or other separation from employment; and
- It is unlawful to discharge, discipline, or discriminate against an employee who takes leave or files a complaint under the Emergency Paid Sick Leave Act.

Employees who have been excluded from the provisions of FFCRA are encouraged to contact their agency HR regarding the following alternative available benefits.

- All Executive Department employees who are sick, regardless of their roles, are strongly
 directed to stay home. To help, up to ten free additional sick days will be available for any
 excluded employee who needs to use sick time due to their own need to quarantine or to
 care for a family member who has been quarantined related to COVID-19 and will be paid at
 their full salary rate.
- For those Executive Department employees reporting to their workplaces to perform core services a new program was launched this week to provide core employees free emergency childcare. Over 450 Exempt Emergency Child Care Programs have been established across Massachusetts under the direction of the Department of Early Education and Care.

Additional information about the PHEL and EPSL on website.

Link to Emergency Paid Sick Leave FAQ

This job aid will provide examples on time reporting for FFCRA.

Important Tips:

1) The following four (4) time reporting codes have been to be used for FFCRA:

TRC	Description	
FFESP	Families First Emergency Sick Personal	Full pay of regular salary
FFL23	Families First Leave 2/3	2/3 pay of regular salary
PHEL	Public Health Emergency Leave	2/3 pay of regular salary
FFMX A	Families First Max Adjustment	Adjustment code to be used to manage daily caps

- 2) SSTA Employees will receive an email once an entry has been submitted on the employee's timesheet notifying the employee a change has been made.
- 3) Users should enter adjustment in the current pay period to avoid overpayments.
- 4) Core users needing assistance with time reporting should contact CommonHelp at 1-866-888-2808 to escalate a ticket to HR/CMS Time & Attendance Tier II.
- 5) A defensive query is being created for core users to review to ensure that employees don't exceed maximum cap or the number of eligibility days. (Defensive query in progress).
- 6) Determine the amount the employee should receive prior to making the entry on the timesheet for the employee. Due to daily earnings cap, total earnings cap and total time cap, each employee will need to be entered on a case by case basis.

7) Users should review **Payable Time** after Time Admin runs and **Review Paycheck Data** to ensure employee is being paid accordingly.

Examples of time reporting:

Emergency Paid Sick Leave - Reasons #1 - 3 above

Rate of pay: 100% of regular rate

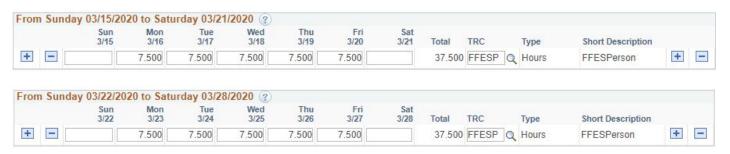
Daily earnings cap: \$511
Total earnings cap: \$5,110
Total time cap: 10 days

• Time Reporting Code: FFESP and when applicable FFMXA

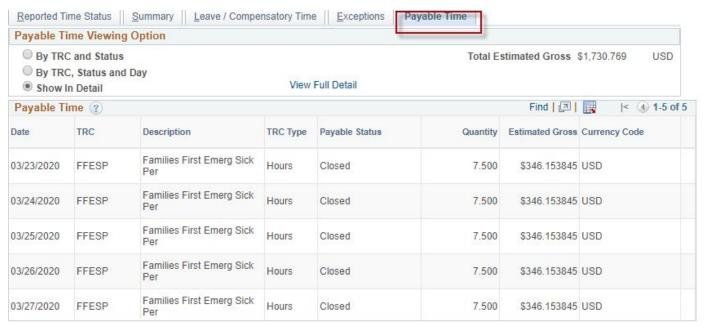
Example 1:

Employee works 37.5 hours weekly with bi-weekly rate of \$ 3,461.54 weekly rate of \$1,730.77 and daily rate of \$346.15. Employee will receive 100% of pay when using FFESP. Since the daily rate does not exceed \$511 for this employee there is no adjustment needed for the cap.

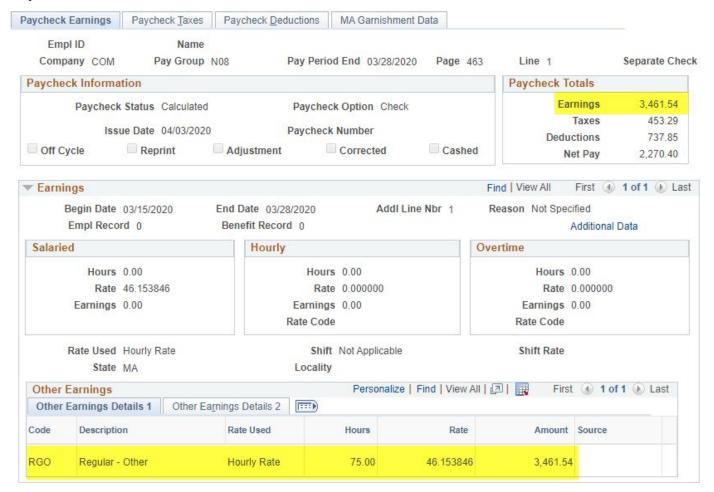
Timesheet Entries



Payable Time



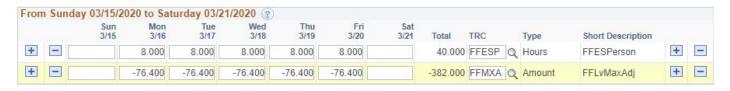
Paycheck Data



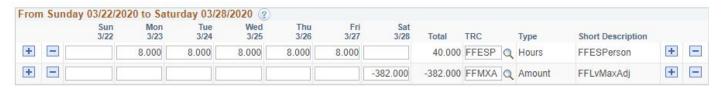
Example 2:

Employee works 40 hours weekly with bi-weekly rate of \$5,874.09 weekly rate of \$2,937.05 and daily rate of \$587.40. Employee will receive 100% of pay when using FFESP. Since the daily rate will exceed \$511.00 for this employee users must enter an adjustment so that the employee does not go over the cap. \$587.40-\$511.00 = \$76.40 per day or one amount of $$76.40 \times 5$ days = \$382.00. The amount must be entered as a negative (-).

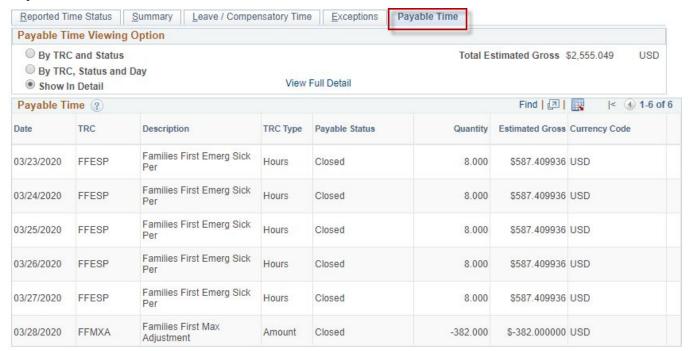
Timesheet Entries



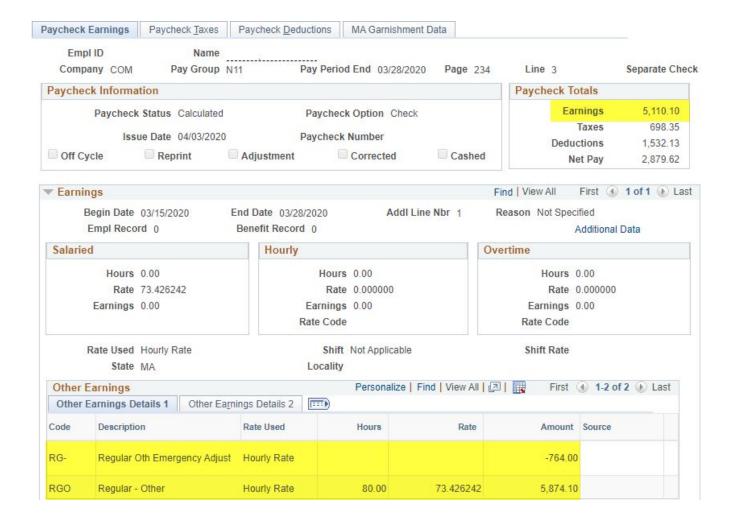
Or

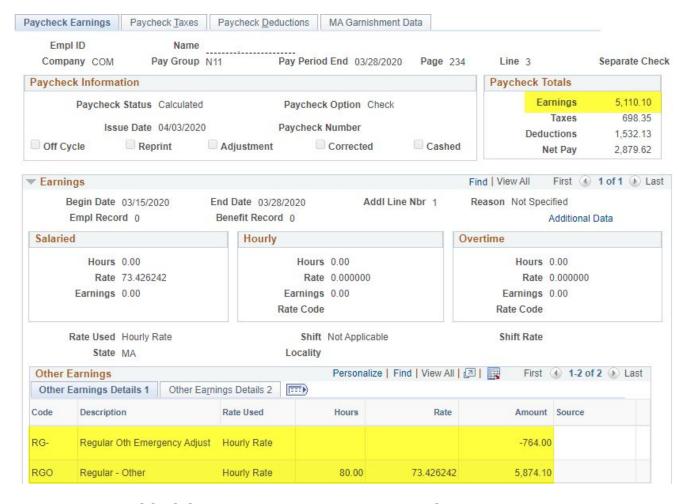


Payable Time



Paycheck Data





Emergency Paid Sick Leave – Reasons #4 – 6 above

Rate of pay: 2/3 of regular rate

Daily earnings cap: \$200
Total earnings cap: \$2,000

Total time cap: 10 days

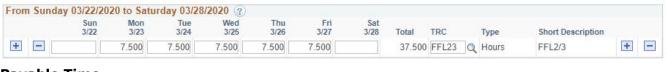
• Time Reporting Code: **FFL23** – enter the employee's full regular scheduled hours and when applicable **FFMXA**

Example 3:

Employee works 37.5 hours weekly with bi-weekly rate of \$ 2,531.68, weekly rate of \$1,265.84 and daily rate of \$253.16 Employee will receive 2/3 of pay when using FFL23 entering the number of hours the employee works. Since the daily rate does not exceed \$200 for this employee there is no adjustment needed for the cap.

Timesheet Entries

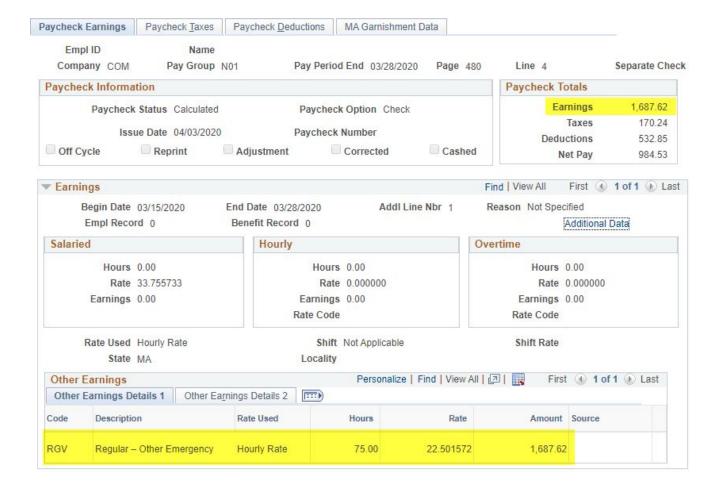




Payable Time



Paycheck Data



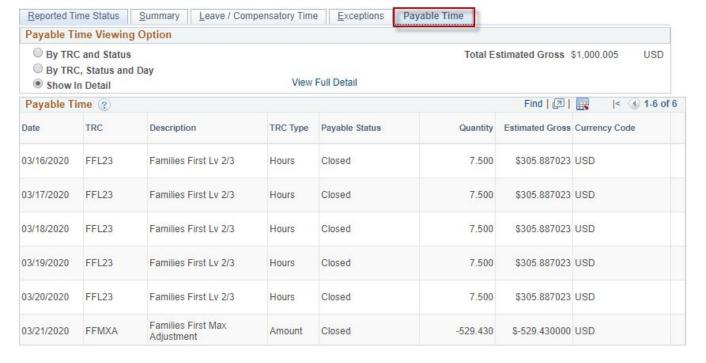
Example 4:

Employee works 37.5 hours weekly with bi-weekly rate of \$4,588.76 weekly rate of \$2,294.38 and daily rate of \$458.88. Employee will receive 2/3 of pay when using FFL23 entering the number of hours the employee works. Since the daily rate will exceed \$200 for this employee users must enter an adjustment so that the employee does not go over the cap. \$458.88 x .6666 = \$305.88 per day of FFL23 - \$200 = an overage of \$105.88 or one amount of \$105.88 x 5 days =\$529.43. The amount must be entered as a negative (-). This employee will also reach the total earnings/time cap of \$2,000/10 days and should no longer have time reported as FFL23.

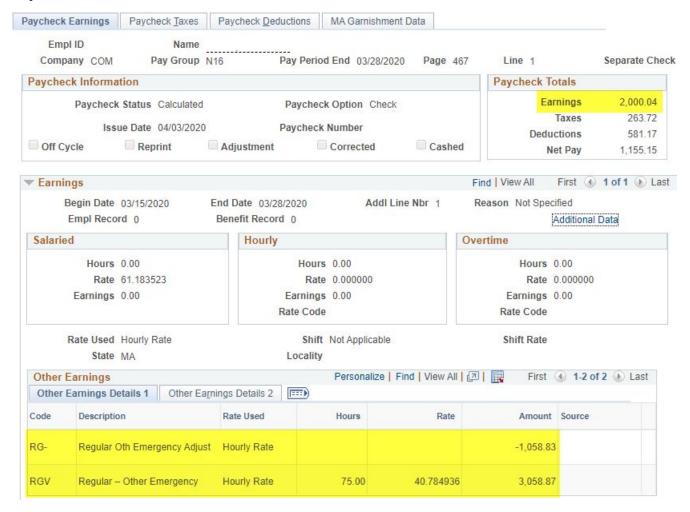
Timesheet Entries



Payable Time



Paycheck Data



Public Health Emergency Leave (PHEL) Reason #5 above

Rate of pay: 2/3 of regular rate

Daily earnings cap: \$200Total earnings cap: \$10,000

Total time cap: 60 days (12 weeks).

 Time Reporting Code: PHEL - enter the employee's full regular scheduled hours and when applicable FFMXA

Example 5:

Employee works 37.5 hours weekly with bi-weekly rate of \$ 1945.97, weekly rate of \$972.98 and daily rate of \$194.59. Employee will receive 2/3 of pay when using PHEL (\$194.597 x .6666 = \$129.71). Since the daily rate will not exceed \$200 for this employee users will not have to enter an adjustment.

Timesheet Entries



Payable Time



Paycheck Data

