

STATE CONTROLLER'S OFFICE  
PERSONNEL AND PAYROLL SERVICES DIVISION  
P.O. BOX 942850  
SACRAMENTO, CA 94250-5878

DATE: April 23, 2021 LEAVE ACCOUNTING LETTER #21-003

TO: All Agencies in the California Leave Accounting System (CLAS)

FROM: Jil Barraza, Chief  
Personnel and Payroll Services Division

**RE: COVID-19 SUPPLEMENTAL PAID SICK LEAVE TRANSACTION CODE**

The State Controller's Office has added a new transaction code to the California Leave Accounting System (CLAS) to assist departments in the tracking of hours used in relation to the Senate Bill 95 Covid-19 Supplemental Paid Sick Leave, recently announced by the Department of Human Resources (CalHR) with their update to the [HR Manual, Section 2127](#). The new transaction code is available to be used starting in the January 2021 leave period. This benefit will terminate on September 30, 2021.

2021 COVID-19 RELATED LEAVE

The 'SP' transaction code, with the name of 'Use – SPSL 2021' is added to the Administrative Time Off (AT) leave benefit. This transaction is used to track time off for all reasons listed in the CalHR policy related to Covid-19. This benefit can be used up to a total of 80 hours only.

Note: Under the guidance issued by CalHR, departments should continue to use ATO as allowed under Government Code 1991.10 for vaccine appointments.

Once an employee has a total of 80 hours posted to ATO, using the new transaction, any other type of ATO use, whether related to the SB 95 SPSL or not, should be tracked with the standard 'Use' transaction code of '01,' and may be paid or unpaid depending on the reason for use.

In summary, the features of the new SB 95 SPSL transaction code, related to Covid-19 Supplemental Paid Sick Leave are:

Transaction Code: SP  
Transaction Name: Use – SPSL2021  
Time Tracked: Hours  
Leave Benefit Used: AT  
Effective: 01/01/21  
Expires: 09/30/21  
PIP/FTP Earnings ID: ATSP

NOTE: The ATO benefit will be reset at the beginning of the fiscal year. The resetting of this benefit has no impact on the maximum hours allowed for Covid-19 Supplemental Paid Sick Leave. The maximum hours of Covid-19 Supplemental Paid Sick Leave that may be used, between January and September 2021 is 80 hours.

The Personnel and Payroll Services Division has released a Payroll Toolkit which has more information on Covid-19 Supplemental Paid Sick Leave including a calculator which may be found at the following link: [https://sco.ca.gov/ppsd\\_covid19\\_SPSL\\_toolkit.html](https://sco.ca.gov/ppsd_covid19_SPSL_toolkit.html).

If an employee enrolled in the Voluntary Personal Leave Program (VPLP) uses the Covid-19 Supplemental Paid Sick Leave, their VPLP credit will not post automatically and it is the responsibility of the departmental HR offices to post the prorated VPLP amount for the leave period.

If you have questions regarding this letter, please contact the Leave Accounting Liaison at (916) 327-0756. For assistance with personnel or payroll related items and additional questions regarding this letter, agencies can use the following contact information:

**Contact:**

- [Statewide Customer Contact Center](#) (916) 372-7200
- HR Suggestions Email (All HR Staff) [PPSDHRSuggestions@sco.ca.gov](mailto:PPSDHRSuggestions@sco.ca.gov)
- CS Escalation Email (HR Supervisors and Managers) [PPSDOps@sco.ca.gov](mailto:PPSDOps@sco.ca.gov)
- Cal Employee Connect Email [connecthelp@sco.ca.gov](mailto:connecthelp@sco.ca.gov)
- Cal Employee Connect Feedback Email [connectfeedback@sco.ca.gov](mailto:connectfeedback@sco.ca.gov)

**SCO Key Initiatives:**

- [Cal Employee Connect Project](#)
- [CalATERS Replacement Project](#)
- [California State Payroll System Project](#)

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