

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

DATE: May 15, 2020

PAYROLL LETTER 20-006
(Civil Service Only)

TO: All Agencies in the Uniform State Payroll System

FROM: Jil Barraza, Chief
Personnel and Payroll Services Division**RE: REVISED: THE EMERGENCY PAID SICK LEAVE ACT AND THE EMERGENCY
FAMILY AND MEDICAL LEAVE EXPANSION ACT****BACKGROUND**

On March 18, 2020, the federal government enacted the Families First Coronavirus Response Act (FFCRA), which enacted both the Emergency Paid Sick Leave Act (EPSLA) and the Emergency Family and Medical Leave Expansion Act (E-FMLA). These provisions will apply from April 1, 2020 through December 31, 2020. For additional information, please refer to Department of Human Resources (CalHR) Policy 2127. The policy can be accessed via the following link: <http://hrmanual.calhr.ca.gov/Home/ManualItem/1/2127>.

EPSLA will allow eligible employees up to two-weeks (80 hours for full-time or prorated for part-time employees) of emergency paid sick leave based on their regular rate of pay.

E-FMLA will allow eligible employees who are unable to work, including telework, to take up to 12-work weeks of paid FMLA leave related to COVID-19. The first two weeks of the E-FMLA are unpaid. Employees can elect to use up to two weeks of the EPSLA benefit or other available leave credits during the unpaid period. For week three to twelve, employees will be paid two-thirds of their salary, up to \$200 per day and not exceed a total of \$10,000 for the duration of their E-FMLA period. Employees can also elect to use available leave credits to supplement their E-FMLA benefit up to full pay.

GENERAL INFORMATION

This letter provides processing instructions for both the EPSLA and E-FMLA benefits along with related examples and worksheets to assist agencies in computing the E-FMLA supplementation amount.

NOTE: E-FMLA will need to be processed as a reduction to time, not salary, in order to reflect the two-thirds salary rate.

EMPLOYMENT HISTORY DOCUMENTATION

EPSLA Documentation: Process a 215 PAR transaction to document the benefit on Employment History. Enter "EPSLA MM/DD/YY" (benefit approval date) in Item 215 – Employment History Remarks, for employees electing to use the emergency sick leave benefit. The steps above will be repeated at the completion of the EPSLA benefit.

E-FMLA Documentation: Process a 215 PAR transaction to document the benefit on Employment History. The 215 PAR transaction is effective following the 10 days unpaid benefit period. Enter “EFMLA MM/DD/YY” (same date as the effective date) in Item 215 – Employment History Remarks. The steps above will be repeated at the completion of the E-FMLA benefit.

NOTE: For tracking and reporting purposes, it is critical that agencies use remarks as identified above.

PAYROLL PROCESSING

The E-FMLA benefit and supplementation will be paid as regular pay. Payments will be subject to all mandatory deductions. Voluntary deductions will be withheld if there is sufficient net pay. The employee is responsible for canceling and reestablishing voluntary deductions. Follow instructions in the [PPM section H 014](#) to cancel voluntary deductions.

Leave Credit Usage/Supplementation:

- If the employee is electing full supplementation and using EPSLA (or leave credits) to cover the first two weeks of their E-FMLA period, no special action is needed for payroll processing.
- An employee may use leave credits to supplement their E-FMLA benefits up to full pay. This is separate from using leave credits to cover the first 10 days during the unpaid E-FMLA period.
- The leave credit supplementation combined with time worked, EPSLA benefit, E-FMLA benefit, and/or leave credits used for the 10 days unpaid period cannot exceed the employee’s monthly gross salary.

Agencies can process necessary pay reductions via the Payroll Input Process (PIP). For employees electing partial or no supplementation, dock should be documented on form STD. 603 and keyed in PIP using the DCK screen prior to master payroll cutoff. Unless there is additional dock, unrelated to E-FMLA, no dock transactions should be keyed in CLAS.

- NOTE: When form STD. 603 is keyed, it will reduce the amount of days and/or hours shown on the employee’s warrant. Attachment D is a letter, which may be used along with a copy of the E-FMLA worksheet, to provide explanation to the employee.
- NOTE: Do not key form STD. 603 to report dock of more than 10 work days in a 21 day pay period or 11 work days in a 22 day pay period; process a 715 PAR transaction instead. Refer to [PAM section 3.136](#) for 715 PAR processing instructions.

If an agency cannot determine an employee’s EPSLA/E-FMLA eligibility by master payroll cutoff, an S57 PAR transaction will suspend payroll until further investigation can be completed. Once eligibility is confirmed, void the S57 PAR transaction and process form STD. 603 prior to the end of the pay period, or process form STD. 603 and form STD. 966 when keying after payday. Follow instructions in the [PPM section D106](#) for completion of form STD. 603 and section D009 for completion of form STD. 966.

- NOTE: When keying the S57, note a qualifying pay period in Item 715, unless the employee has true dock not related to the E-FMLA (see [PAM section 2.90 Item 715](#)).

Payments that cannot be keyed via PIP must be submitted on a form STD. 674 to Civil Service Payroll. The EPSLA and/or the E-FMLA benefit period must be noted in the Remarks section of form STD. 674. Current month requests must be submitted after master payroll cutoff and can be mailed, faxed, or emailed using encrypted email to the Personnel and Payroll Services Division.

- To send using encrypted email, you must follow your agency's encrypted email protocol. (If you are unsure about your encrypted email protocol, contact your supervisor before emailing the document.)
 - In the encrypted email message Subject Line, type: EPSLA / E-FMLA.
 - Send the email to: PPSDTempOps@sco.ca.gov
- If faxing, fax to: (916) 324-0704

The following documents are included to assist agencies with determining the supplementation needed for the E-FMLA benefit.

- Attachment A – Worksheet #1: E-FMLA Partial Month Approval
- Attachment B – Worksheet #2: E-FMLA Full Month Approval
- Attachment C – Worksheet #3: E-FMLA Worksheet for Agency Use
- Attachment D – Letter to Employee

COVID-19 E-FMLA CALCULATOR

The [COVID-19 E-FMLA Calculator](#) has been developed to assist agencies in calculating the supplementation time needed for full pay. This calculator may also be used to determine dock time for employees not supplementing their E-FMLA benefit.

LEAVE ACCOUNTING SYSTEM

The State Controller's Office has added new transaction codes for EPSLA and E-FMLA. Agencies participating in the California Leave Accounting System should reference Leave Accounting Letter # 20-003.

For additional questions regarding this letter, please use the following contact information:

<u>SUBJECT AREA</u>	<u>CONTACT</u>	<u>TELEPHONE NUMBER/EMAIL</u>
Program Administration (e.g., rules, regulations, benefits/pay impacts)	Personnel Services Branch CalHR	(916) 323-3343
General Payroll Procedures Disability Payroll Procedures Employment History Procedures	Statewide Customer Contact Center SCO	(916) 372-7200
HR Suggestions Email Inbox (All HR Staff)	n/a	PPSDHRSuggestions@sco.ca.gov
Escalation Email Inbox (HR Supervisors and Managers)		PPSDOps@sco.ca.gov

JEB:PMAB:PPOB:CLAS

E-FMLA BENEFIT WITH SUPPLEMENTATION WORKSHEET

Worksheet # 1 – Employee approved for partial month E-FMLA and elects to use EPSLA benefit during the unpaid two weeks period.

Pay Period: _____ **# of Days/Hours in the Pay Period:** _____

Salary Rate: _____ **Daily Rate:** _____ **Hourly Rate:** _____

EPSLA Period: _____ **E-FMLA Period:** _____

of EPSLA Days Approved: _____ **# of E-FMLA Days Approved:** _____

STEP 1: Determine the Regular Pay Gross

Enter the **Monthly Salary Rate** and divide by the **Number of Days (or Hours) in the Pay Period**. Multiply the result by the **Number of Regular Days (or Hours) Worked** to determine the Days (or Hours) Worked Gross. Round this amount to determine the **Regular Pay Gross**.

\$ _____	÷	_____	X	_____	=	\$ _____
Monthly		# Days (or Hours)		# Reg. Days (or Hours)		Regular
Salary Rate		in the Pay Period		Worked		Pay Gross

STEP 1A: (Only if Applicable) Determine the Holiday(s) Pay Gross

Compute the gross for the Holiday(s) pay that fall during the pay period by entering the **Monthly Salary Rate** and dividing by the **# of Days in the Pay Period**. Multiply the result by the number of **Holiday(s)**. **Holidays are not granted for employees taking E-FMLA as a block of time across many days.** Round the result to determine the **Holiday Gross** amount.

\$ _____	÷	_____	X	_____	=	\$ _____
Monthly		# of Days in the		# of Holiday(s)		Holiday Pay
Salary Rate		Pay Period		in the Pay Period		Gross

STEP 2: Determine the EPSLA Gross Benefit for Week 1 – 2

Note: Holiday(s) that fall during the EPSLA period will be paid and counted towards the employee's two-week EPSLA entitlement.

Enter the **Monthly Salary Rate** and divide by the number of Days (or Hours) in the pay period. Multiply the result by the **Number of EPSLA Days Approved**, which equals the **EPSLA Gross**.

\$ _____	÷	_____	X	_____	=	\$ _____
Monthly		# of Days in the		# of Approved		EPSLA Gross
Salary Rate		Pay Period		EPSLA Days		

STEP 3A: Determine the E-FMLA Gross Benefit for Week 3 – 12

Note: The employee receives 2/3 of their salary (not to exceed \$200 per day).

E-FMLA benefit reduced by 10 days due to employee electing to use 10 days EPSLA benefit.

Enter the **Monthly Salary Rate** and divide by the number of Days (or Hours) in the pay period. Multiply the result by the **Number of E-FMLA Days Approved**, which equals the **Full Gross Amount**.

\$ _____	÷	_____	X	_____	=	\$ _____
Monthly		# of Days in the		# of Approved		Full Gross
Salary Rate		Pay Period		E-FMLA Days		Amount

E-FMLA BENEFIT WITH SUPPLEMENTATION WORKSHEET**STEP 3B: Determine the E-FMLA 2/3 Gross Amount**

Enter the **Full Gross Amount**, multiply by two and divide by three, which equals the **E-FMLA 2/3 Gross**.

$$\begin{array}{ccccccc} \$ & \underline{\hspace{2cm}} & \times & \underline{\hspace{2cm}} & \div & \underline{\hspace{2cm}} & = \$ \underline{\hspace{2cm}} \\ \text{Full Gross} & & & \text{Multiply by two} & & \text{Divide by three} & \text{E-FMLA 2/3 Gross} \\ \text{Amount} & & & & & & \end{array}$$

STEP 3C: Determine the E-FMLA Maximum Benefit Amount

Enter the **Maximum E-FMLA amount per day \$200** and multiply by the **Number of E-FMLA Days Approved**, which equals the **Maximum E-FMLA Benefit Amount** for the pay period.

$$\begin{array}{ccccc} \$ & \underline{\hspace{2cm}} & \times & \underline{\hspace{2cm}} & = \$ \underline{\hspace{2cm}} \\ \text{Maximum E-FMLA} & & & \text{\# of Approved} & \text{Maximum E-FMLA} \\ \text{Amount Per Day} & & & \text{E-FMLA Days} & \text{Benefit Amount} \end{array}$$

If the **E-FMLA 2/3 Gross** in **STEP 3B** is greater than the **Maximum E-FMLA Benefit Amount** in **STEP 3C**, reduce the E-FMLA benefit, so that the total does not exceed the **Maximum E-FMLA Benefit Amount** in **STEP 3C**.

STEP 4:

Enter the **Monthly Salary Rate** and subtract the **Regular Pay Gross** from Step 1, the **Holiday Gross** from Step 1A, the **EPSLA Gross** from Step 2, and the **E-FMLA** from Step 3 B or C to determine **Supplementation Gross** amount.

$$\begin{array}{ccccccccc} \$ & \underline{\hspace{2cm}} & - & \$ \underline{\hspace{2cm}} & - & \$ \underline{\hspace{2cm}} & - & \$ \underline{\hspace{2cm}} & - & \$ \underline{\hspace{2cm}} & = & \$ \underline{\hspace{2cm}} \\ \text{Monthly} & & & \text{Regular} & & \text{Holiday Gross} & & \text{EPSLA} & & \text{E-FMLA} & & \text{Supplementation} \\ \text{Salary Rate} & & & \text{Pay Gross} & & \text{(if applicable)} & & \text{Gross} & & \text{Gross} & & \text{Gross} \end{array}$$

STEP 5:

Enter the **Monthly Salary Rate** and divide by the **Number of Hours in the Pay Period**. Round the result to determine the **Supplementation Hourly Rate**.

$$\begin{array}{ccccc} \$ & \underline{\hspace{2cm}} & \div & \underline{\hspace{2cm}} & = \$ \underline{\hspace{2cm}} \\ \text{Monthly} & & & \text{\# of Hours in the} & \text{Supplementation} \\ \text{Salary Rate} & & & \text{Pay Period} & \text{Hourly Rate} \end{array}$$

STEP 6:

Enter the **Supplementation Gross** from Step 4 and divide by the **Supplementation Hourly Rate** from Step 5. Convert the **Supplementation Hours** result to Days and/or Hours (**Round hours down to hundredth of an hour**).

$$\begin{array}{ccccccc} \$ & \underline{\hspace{2cm}} & \div & \$ \underline{\hspace{2cm}} & = & \underline{\hspace{2cm}} & = \underline{\hspace{2cm}} / \underline{\hspace{2cm}} \\ \text{Supplementation} & & & \text{Supplementation} & & \text{Supplementation} & \text{Day(s) / Hour(s)} \\ \text{Gross} & & & \text{Hourly Rate} & & \text{Hours} & \text{(Rounded down to} \\ & & & & & & \text{hundredth of an hour)} \end{array}$$

E-FMLA BENEFIT WITH SUPPLEMENTATION WORKSHEET**TOTAL PAY DUE THE EMPLOYEE:**

Regular Pay Gross (Step 1)	+	\$ _____
Holiday Gross (if applicable, Step 1A)	+	\$ _____
EPSLA Gross (Step 2)	+	\$ _____
E-FMLA Gross (Step 3)	+	\$ _____
Supplementation Gross (Step 4)	+	\$ _____
Maximum Gross for the Pay Period	=	\$ _____

E-FMLA BENEFIT WITH SUPPLEMENTATION WORKSHEET

Worksheet # 2 – Employee approved for partial month E-FMLA and elects to use EPSLA benefit during the unpaid two weeks period.

Pay Period: _____ **# of Days/Hours in the Pay Period:** _____

Salary Rate: _____ **Daily Rate:** _____ **Hourly Rate:** _____

EPSLA Period: _____ **E-FMLA Period:** _____

of EPSLA Days Approved: _____ **# of E-FMLA Days Approved:** _____

STEP 1: Determine the Regular Pay Gross

Enter the **Monthly Salary Rate** and divide by the **Number of Days (or Hours) in the Pay Period**. Multiply the result by the **Number of Regular Days (or Hours) Worked** to determine the Days (or Hours) Worked Gross. Round this amount to determine the **Regular Pay Gross**.

\$ _____	÷	_____	X	_____	=	\$ _____
Monthly		# Days (or Hours)		# Reg. Days (or Hours)		Regular
Salary Rate		in the Pay Period		Worked		Pay Gross

STEP 1A: (Only if Applicable) Determine the Holiday(s) Pay Gross

Compute the gross for the Holiday(s) pay that fall during the pay period by entering the **Monthly Salary Rate** and dividing by the **# of Days in the Pay Period**. Multiply the result by the number of **Holiday(s)**. **Holidays are not granted for employees taking E-FMLA as a block of time across many days.** Round the result to determine the **Holiday Gross** amount.

\$ _____	÷	_____	X	_____	=	\$ _____
Monthly		# of Days in the		# of Holiday(s)		Holiday Pay
Salary Rate		Pay Period		in the Pay Period		Gross

STEP 2: Determine the EPSLA Gross Benefit for Week 1 – 2

Note: Holiday(s) that fall during the EPSLA period will be paid and counted towards the employee's two-week EPSLA entitlement.

Enter the **Monthly Salary Rate** and divide by the number of Days (or Hours) in the pay period. Multiply the result by the **Number of EPSLA Days Approved**, which equals the **EPSLA Gross**.

\$ _____	÷	_____	X	_____	=	\$ _____
Monthly		# of Days in the		# of Approved		EPSLA Gross
Salary Rate		Pay Period		EPSLA Days		

STEP 3A: Determine the E-FMLA Gross Benefit for Week 3 – 12

Note: The employee receives 2/3 of their salary (not to exceed \$200 per day).

E-FMLA benefit reduced by 10 days due to employee electing to use 10 days EPSLA benefit.

Enter the **Monthly Salary Rate** and divide by the number of Days (or Hours) in the pay period. Multiply the result by the **Number of E-FMLA Days Approved**, which equals the **Full Gross Amount**.

\$ _____	÷	_____	X	_____	=	\$ _____
Monthly		# of Days in the		# of Approved		Full Gross
Salary Rate		Pay Period		E-FMLA Days		Amount

E-FMLA BENEFIT WITH SUPPLEMENTATION WORKSHEET**STEP 3B: Determine the E-FMLA 2/3 Gross Amount**

Enter the **Full Gross Amount**, multiply by two and divide by three, which equals the **E-FMLA 2/3 Gross**.

$$\begin{array}{ccccccc} \$ & \underline{\hspace{2cm}} & \times & \underline{\hspace{2cm}} & \div & \underline{\hspace{2cm}} & = \$ \underline{\hspace{2cm}} \\ \text{Full Gross} & & & \text{Multiply by two} & & \text{Divide by three} & \\ \text{Amount} & & & & & & \text{E-FMLA 2/3 Gross} \end{array}$$

STEP 3C: Determine the E-FMLA Maximum Benefit Amount

Enter the **Maximum E-FMLA amount per day \$200** and multiply by the **Number of E-FMLA Days Approved**, which equals the **Maximum E-FMLA Benefit Amount** for the pay period.

$$\begin{array}{ccccc} \$ & \underline{\hspace{2cm}} & \times & \underline{\hspace{2cm}} & = \$ \underline{\hspace{2cm}} \\ \text{Maximum E-FMLA} & & & \text{\# of Approved} & \\ \text{Amount Per Day} & & & \text{E-FMLA Days} & \\ & & & & \text{Maximum E-FMLA} \\ & & & & \text{Benefit Amount} \end{array}$$

If the **E-FMLA 2/3 Gross** in **STEP 3B** is greater than the **Maximum E-FMLA Benefit Amount** in **STEP 3C**, reduce the E-FMLA benefit, so that the total does not exceed the **Maximum E-FMLA Benefit Amount** in **STEP 3C**.

STEP 4:

Enter the **Monthly Salary Rate** and subtract the **Regular Pay Gross** from Step 1, the **Holiday Gross** from Step 1A, the **EPSLA Gross** from Step 2, and the **E-FMLA** from Step 3 B or C to determine **Supplementation Gross** amount.

$$\begin{array}{ccccccccc} \$ & \underline{\hspace{2cm}} & - & \$ \underline{\hspace{2cm}} & - & \$ \underline{\hspace{2cm}} & - & \$ \underline{\hspace{2cm}} & - & \$ \underline{\hspace{2cm}} & = & \$ \underline{\hspace{2cm}} \\ \text{Monthly} & & & \text{Regular} & & \text{Holiday Gross} & & \text{EPSLA} & & \text{E-FMLA} & & \text{Supplementation} \\ \text{Salary Rate} & & & \text{Pay Gross} & & \text{(if applicable)} & & \text{Gross} & & \text{Gross} & & \text{Gross} \end{array}$$

STEP 5:

Enter the **Monthly Salary Rate** and divide by the **Number of Hours in the Pay Period**. Round the result to determine the **Supplementation Hourly Rate**.

$$\begin{array}{ccccc} \$ & \underline{\hspace{2cm}} & \div & \underline{\hspace{2cm}} & = \$ \underline{\hspace{2cm}} \\ \text{Monthly} & & & \text{\# of Hours in the} & \\ \text{Salary Rate} & & & \text{Pay Period} & \\ & & & & \text{Supplementation} \\ & & & & \text{Hourly Rate} \end{array}$$

STEP 6:

Enter the **Supplementation Gross** from Step 4 and divide by the **Supplementation Hourly Rate** from Step 5. Convert the **Supplementation Hours** result to Days and/or Hours (**Round hours down to hundredth of an hour**).

$$\begin{array}{ccccccc} \$ & \underline{\hspace{2cm}} & \div & \$ \underline{\hspace{2cm}} & = & \underline{\hspace{2cm}} & = \underline{\hspace{2cm}} / \underline{\hspace{2cm}} \\ \text{Supplementation} & & & \text{Supplementation} & & \text{Supplementation} & \\ \text{Gross} & & & \text{Hourly Rate} & & \text{Hours} & \\ & & & & & & \text{Day(s)} \quad \text{Hour(s)} \\ & & & & & & \text{(Rounded down to} \\ & & & & & & \text{hundredth of an hour)} \end{array}$$

E-FMLA BENEFIT WITH SUPPLEMENTATION WORKSHEET**TOTAL PAY DUE THE EMPLOYEE:**

Regular Pay Gross (Step 1)	+	\$ _____
Holiday Gross (if applicable, Step 1A)	+	\$ _____
EPSLA Gross (Step 2)	+	\$ _____
E-FMLA Gross (Step 3)	+	\$ _____
Supplementation Gross (Step 4)	+	\$ _____
Maximum Gross for the Pay Period	=	\$ _____

E-FMLA BENEFIT WITH SUPPLEMENTATION WORKSHEET**Worksheet # 3 – For Agency Use**

Pay Period: _____ # of Days/Hours in the Pay Period: _____

Salary Rate: _____ Daily Rate: _____ Hourly Rate: _____

EPSLA Period: _____ E-FMLA Period: _____

of EPSLA Days Approved: _____ # of E-FMLA Days Approved: _____

STEP 1: Determine the Regular Pay Gross

Enter the **Monthly Salary Rate** and divide by the **Number of Days (or Hours) in the Pay Period**. Multiply the result by the **Number of Regular Days (or Hours) Worked** to determine the Days (or Hours) Worked Gross. Round this amount to determine the **Regular Pay Gross**.

\$ _____	÷	_____	X	_____	=	\$ _____
Monthly		# Days (or Hours)		# Reg. Days (or Hours)		Regular
Salary Rate		in the Pay Period		Worked		Pay Gross

STEP 1A: (Only if Applicable) Determine the Holiday(s) Pay Gross

Compute the gross for the Holiday(s) pay that fall during the pay period by entering the **Monthly Salary Rate** and dividing by the **# of Days in the Pay Period**. Multiply the result by the number of **Holiday(s)**. **Holidays are not granted for employees taking E-FMLA as a block of time across many days.** Round the result to determine the **Holiday Gross** amount.

\$ _____	÷	_____	X	_____	=	\$ _____
Monthly		# of Days in the		# of Holiday(s)		Holiday Pay
Salary Rate		Pay Period		in the Pay Period		Gross

STEP 2: Determine the EPSLA Gross Benefit for Week 1 – 2

Note: Holiday(s) that fall during the EPSLA period will be paid and counted towards the employee's two-week EPSLA entitlement.

Enter the **Monthly Salary Rate** and divide by the number of Days (or Hours) in the pay period. Multiply the result by the **Number of EPSLA Days Approved**, which equals the **EPSLA Gross**.

\$ _____	÷	_____	X	_____	=	\$ _____
Monthly		# of Days in the		# of Approved		EPSLA Gross
Salary Rate		Pay Period		EPSLA Days		

STEP 3A: Determine the E-FMLA Gross Benefit for Week 3 – 12

Note: The employee receives 2/3 of their salary (not to exceed \$200 per day).

Enter the **Monthly Salary Rate** and divide by the number of Days (or Hours) in the pay period. Multiply the result by the **Number of E-FMLA Days Approved**, which equals the **Full Gross Amount**.

\$ _____	÷	_____	X	_____	=	\$ _____
Monthly		# of Days in the		# of Approved		Full Gross
Salary Rate		Pay Period		E-FMLA Days		Amount

E-FMLA BENEFIT WITH SUPPLEMENTATION WORKSHEET**STEP 3B: Determine the E-FMLA 2/3 Gross Amount**

Enter the **Full Gross Amount**, multiply by two and divide by three, which equals the **E-FMLA 2/3 Gross**.

$$\begin{array}{ccccccc} \$ & \underline{\hspace{2cm}} & \times & \underline{\hspace{2cm}} & \div & \underline{\hspace{2cm}} & = \$ \underline{\hspace{2cm}} \\ \text{Full Gross} & & & \text{Multiply by two} & & \text{Divide by three} & & \text{E-FMLA 2/3 Gross} \\ \text{Amount} & & & & & & & \end{array}$$

STEP 3C: Determine the E-FMLA Maximum Benefit Amount

Enter the **Maximum E-FMLA amount per day \$200** and multiply by the **Number of E-FMLA Days Approved**, which equals the **Maximum E-FMLA Benefit Amount** for the pay period.

$$\begin{array}{ccccc} \$ & \underline{\hspace{2cm}} & \times & \underline{\hspace{2cm}} & = \$ \underline{\hspace{2cm}} \\ \text{Maximum E-FMLA} & & & \text{\# of Approved} & & \text{Maximum E-FMLA} \\ \text{Amount Per Day} & & & \text{E-FMLA Days} & & \text{Benefit Amount} \end{array}$$

If the **E-FMLA 2/3 Gross** in **STEP 3B** is greater than the **Maximum E-FMLA Benefit Amount** in **STEP 3C**, reduce the E-FMLA benefit, so that the total does not exceed the **Maximum E-FMLA Benefit Amount** in **STEP 3C**.

STEP 4:

Enter the **Monthly Salary Rate** and subtract the **Regular Pay Gross** from Step 1, the **Holiday Gross** from Step 1A, the **EPSLA Gross** from Step 2, and the **E-FMLA** from Step 3 B or C to determine **Supplementation Gross** amount.

$$\begin{array}{ccccccccc} \$ & \underline{\hspace{2cm}} & - & \$ & \underline{\hspace{2cm}} & - & \$ & \underline{\hspace{2cm}} & - & \$ & \underline{\hspace{2cm}} & - & \$ & \underline{\hspace{2cm}} & = & \$ & \underline{\hspace{2cm}} \\ \text{Monthly} & & & \text{Regular} & & & \text{Holiday Gross} & & & \text{EPSLA} & & & \text{E-FMLA} & & & \text{Supplementation} \\ \text{Salary Rate} & & & \text{Pay Gross} & & & \text{(if applicable)} & & & \text{Gross} & & & \text{Gross} & & & \text{Gross} \end{array}$$

STEP 5:

Enter the **Monthly Salary Rate** and divide by the **Number of Hours in the Pay Period**. Round the result to determine the **Supplementation Hourly Rate**.

$$\begin{array}{ccccc} \$ & \underline{\hspace{2cm}} & \div & \underline{\hspace{2cm}} & = \$ \underline{\hspace{2cm}} \\ \text{Monthly} & & & \text{\# of Hours in the} & & \text{Supplementation} \\ \text{Salary Rate} & & & \text{Pay Period} & & \text{Hourly Rate} \end{array}$$

STEP 6:

Enter the **Supplementation Gross** from Step 4 and divide by the **Supplementation Hourly Rate** from Step 5. Convert the **Supplementation Hours** result to Days and/or Hours (**Round hours down to hundredth of an hour**).

$$\begin{array}{ccccccc} \$ & \underline{\hspace{2cm}} & \div & \$ & \underline{\hspace{2cm}} & = & \underline{\hspace{2cm}} & = & \underline{\hspace{2cm}} & / & \underline{\hspace{2cm}} \\ \text{Supplementation} & & & \text{Supplementation} & & & \text{Supplementation} & & & \text{Day(s)} & \text{Hour(s)} \\ \text{Gross} & & & \text{Hourly Rate} & & & \text{Hours} & & & \text{(Rounded down to} & \text{hundredth of an hour)} \end{array}$$

E-FMLA BENEFIT WITH SUPPLEMENTATION WORKSHEET**TOTAL PAY DUE THE EMPLOYEE:**

Regular Pay Gross (Step 1)	+	\$ _____
Holiday Gross (if applicable, Step 1A)	+	\$ _____
EPSLA Gross (Step 2)	+	\$ _____
E-FMLA Gross (Step 3)	+	\$ _____
Supplementation Gross (Step 4)	+	\$ _____
Maximum Gross for the Pay Period	=	\$ _____

DATE:

TO: [EMPLOYEE NAME]

FROM: [DEPARTMENT NAME, HR OFFICE]

RE: APRIL and MAY PAYROLL WARRANT/DIRECT DEPOSIT ADVICE

According to the Department of Human Resources HR Manual, section 2127, Families First Coronavirus Response Act, employees participating in the Emergency Family and Medical Leave Expansion Act (E-FMLA) are paid 2/3 of their salary up to \$200 per day and up to a total of \$10,000. Employees have the option to supplement the 2/3 regular pay with either Emergency Paid Sick Leave (EPSLA) or another type of leave.

For those employees choosing not to supplement, or who do not have sufficient hours to supplement up to 100% of their salary, dock time has been keyed based on the calculations in the attached worksheet. This was done in order to reduce your regular pay to 2/3rds salary, or the amount of time not supplemented. Since dock time was subtracted from the standard 21 or 22 day pay period, employees who have had time docked will see the difference on their payroll warrant. For example, an employee who is docked 7 days and 3 hours for the month of May, which is a 21-day pay period, will see 13 days and 5 hours of regular pay noted on their payroll warrant/direct deposit advice in front of a reduced gross amount.

The amount of days and hours noted on the payroll warrant/direct deposit advice are not a reflection of the actual time worked for the employee for the month of May; however, this is the most efficient way of processing pay in order to comply with the new E-FMLA policy and its related time constraints. In addition, the dock days/hours will not be recorded or tracked on the employee's history as any sort of deficiency in job performance.

For questions regarding this policy, please consult with your Human Resources Office. Additional information regarding this policy may be found at the Department of Human Resources' [website](#).

Thank you for your patience as we all do our best to implement these new policies and attempt to accommodate you and your family during this time.