



## Families First Coronavirus Response Act Rollover Examples

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### EMERGENCY PAID SICK LEAVE ROLLOVER

*Following the creation of the Families First Coronavirus Response Act, full-time employees were eligible for up to 80 hours of Emergency Paid Sick Leave, and part-time employees a prorated amount, if unable to work due to COVID-19. Any unused Emergency Paid Sick Leave hours is rolled over to become regular “annual leave” hours for employees who were employed on April 1, 2020 and still employed when the leave rolls over.*

***Example #1 – I am a full-time employee employed before April 1. I didn’t use any Emergency Paid Sick Leave (EPSL). How many hours can I carry over?***

80 hours would be rolled over to become regular “annual leave” hours.

***Example #2 – I am a full-time employee employed before April 1. I used 20 hours of my Emergency Paid Sick Leave (EPSL) in 2020. How many hours can I carry over?***

60 hours would be rolled over to become regular “annual leave” hours.

***Example #3 – I am a full-time employee who became employed on July 6 and have used 20 hours so far. How many hours can I carry over?***

You would receive a rollover of any unused EPSL hours prorated to one ninth of 80 hours for every full month of employment, as shown:

- $80 \text{ hours} \div 9 = 8.89 \text{ hours}$
- $8.89 \times 5 \text{ (full months of employment from Aug to Dec)} = 44.45 \text{ hours}$
- $44.45 \text{ hours} - 20 \text{ hours of leave used} = 24.45 \text{ hours to roll over}$

***Example #4 – I used all of my Emergency Paid Sick Leave hours. What if I need leave time for COVID-related reasons in 2021?***

You would use your regular annual leave time. However, **please continue to mark your COVID-related absences in OPUS** as noted below to facilitate tracking.

- *AL Covid19* (when using Annual Leave for COVID-related absence)
- *LWOP Covid19* (when using Leave Without Pay for COVID-related absence)

This allows management to follow workforce trends regarding COVID-related matters in case there are needs to report hours in retrospect.

***Example #5 – I became employed after December 1. Am I entitled to any rollover hours?***

No. The time is prorated for a full month of employment after April in 2020, and you did not work a full month.