



Voluntary Extension Family First Coronavirus Response Act/Employee Paid Sick Leave Pursuant to the American Rescue Plan Act of 2021

Policy Date: April 1, 2021

Purpose

Though IHLS is not required by law to provide employees with any additional time off under the Families First Coronavirus Response Act (FFCRA), IHLS has made the decision to voluntarily extend FFCRA leave pursuant to the American Rescue Plan Act of 2021. This policy will provide eligible employees with paid sick leave for reasons provided by the FFCRA and the American Rescue Plan Act of 2021 to the extent set forth herein. This policy takes effect immediately and will expire on September 30, 2021. Employees seeking a leave for reasons outside of this policy should check our other leave policies such as the Family Medical Leave Act (FMLA) policy and/or the General Leave of Absence policy. Even though IHLS has no locations where there are 50 or more employees within a 75-mile radius, and therefore IHLS has no employees who fall under the definition of “eligible employees” for purposes of the FMLA, IHLS voluntarily provides a similar type of leave for employees who otherwise meet the requirements for FMLA (have worked for IHLS for at least 12 months and have worked at least 1,250 hours in the 12 months immediately preceding the date on which leave is needed). IHLS provides leave substantially equivalent to the FMLA, even though the Family and Medical Leave Act does not apply because no employees of IHLS meet the eligibility requirement of working at a location where there are at least 50 employees within a 75-mile radius.

For the purpose of this policy, “son or daughter” means the employee’s own child under the age of 18, which includes biological, adopted, or foster children, stepchildren, legal wards, and children for whom the employee is standing in loco parentis—someone with day-to-day responsibilities to care for or financially support a child. The definition also includes an adult son or daughter (i.e., one who is 18 years of age or older), who (1) has a mental or physical disability, and (2) is incapable of self-care because of that disability.

Emergency FMLA Leave (EFMLA) – Extended by American Rescue Plan

Employee Eligibility

All employees who have been employed with the Organization for at least 30 days prior to the date they wish the leave to start are eligible for EFMLA.

Reason for Leave

Eligible employees who are unable to work (or telework) due to a need to care for their son or

daughter because the school or place of care has been closed, and no suitable person is available to care for the child, due to a public health emergency with respect to COVID-19. As of April 1, 2021, EFMLA is allowable for use for **any and all of the qualifying reasons for which EPSL leave may be used. The qualifying reasons for EPSL are set forth below. While EFMLA is available only to employees who have been with the Organization for 30 days or more, EPSL is available to all employees regardless of length of service.**

Amount of Leave

Employees will have up to 12 weeks of leave to use through September 30, 2021.

Amount of Pay

The entire 12 weeks of EFMLA is paid under these new provisions. See below for the specifics:

1) If an employee qualifies for Emergency Paid Sick Leave (total maximum of 80 hours), the employee will receive full pay up to a maximum of \$511.00 per day for each day the employee qualifies for Emergency Paid Sick Leave and is absent for one of the reasons set forth in Section 1-6 below. If an employee qualifies for Emergency Paid Sick Leave (total maximum 80 hours), the employee will receive 2/3 of regular pay up to a maximum of \$200 per day for each day the employee qualifies for Emergency Paid Sick Leave and is absent for one of the reasons set forth in 7-9 below. NOTE: Part-time employees are not eligible for 80 hours of EPSL; the total number of EPSL hours for which a part-time employee is eligible is the average number of hours the employee works in a 2-week period.

2) After an employee has exhausted his/her maximum Emergency Paid Sick Leave, the employee will receive 2/3 of their regular rate of pay up to a maximum of \$200 per day for each day the employee qualifies for EFMLA (maximum of 12 weeks which includes the Paid Sick Leave portion of leave – in other words, the total time off including EPSL will not exceed 12 weeks.)

Any unused portion of this pay will not carry over beyond September 30, 2021, nor will it pay out upon termination of employment for any reason. The employee can use other accrued paid time off to bring the employee's rate of pay to 100% during the leave. The use of any such paid time does not increase the amount of leave the employee is entitled to under this Act.

Benefits During Leave

The Organization will continue the employee's health benefits during the leave period at the same level and under the same conditions as if the employee had continued to work. While on paid leave, the employer will continue to make payroll deductions to collect the employee's share of the premium. During any unpaid portions of leave, the employee must continue to make this payment. This should be arranged with Human Resources. If the employee does not continue these pre-arranged benefit payments, the Organization may discontinue coverage during the leave. If the employer maintains coverage while the employee is on leave, the employer may recover the costs incurred for paying the employee's share of any premiums, whether or not the employee returns to work.

Employees **will** accrue employment benefits, such as vacation pay and sick/personal pay, etc. while on leave.

New Bank of EPSL/EFMLA

Starting on April 1, 2021, IHLS will voluntarily provide a new bank of up to 80 hours of EPSL (for part-time employees the total number of EPSL hours is the average number of hours the employee works in a 2-week period), and 12 weeks of EFMLA, provided the leave is taken by September 30, 2021. There will be no payout of unused EPSL or any other pay under this policy upon termination of employment for any reason.

Notice and Documentation Required

All employees requesting this leave must provide written notice of the need for leave to Human Resources as soon as practicable.

Job Restoration

An employee who returns to work from an approved EFMLA leave of absence is entitled to return to his or her job or an equivalent position without loss of benefits or pay.

Emergency Paid Sick Leave/EFMLA

Eligibility for Leave

All IHLS employees are eligible for EPSL.

Reason for Leave

1. The employee is subject to a federal, state, or local quarantine or isolation order related to COVID-19. (Employee will be required to provide a copy of the isolation or quarantine order for leave to be approved)
2. The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19. (Employee will be required to submit copy of notice, or some other form of documentation from a healthcare provider to self-quarantine for leave to be approved)
3. The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis. (Employee will be required to submit appointment details (if available) or some form of documentation after seeing healthcare provider for leave to be approved)
4. The employee is obtaining a COVID-19 vaccination. (Employee will be required to submit appointment details (if available) or some form of documentation from healthcare provider for leave to be approved)
5. The employee needs to recover from any injury, disability, illness, or condition related to COVID-19 vaccination. (Employee will be required to provide appointment details (if available) or some form of documentation from a healthcare provider for leave to be approved)
6. The employee needs time off while seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19 and such employee has been exposed to COVID-19 or

is unable to work pending the results of such test or diagnosis. (Employee will be required to submit appointment details (if available) or some form of documentation from a healthcare provider for the leave to be approved)

7. The employee is caring for an individual who is subject to a quarantine or isolation order or has been advised by a health care provider to self-quarantine. (Employee will be required to provide copy of quarantine or isolation order or notice from healthcare provider to self-quarantine and the name of the person the employee is caring for and relationship to the employee for leave to be approved)
8. The employee is caring for a child whose school or place of care has been closed or the childcare provider is unavailable due to COVID-19 precautions. (Employee will be required to provide the name of the school that has closed or place of care that is unavailable and a statement that no other suitable person is available to care for the child during the period of leave – if the child is older than 14 and time off is needed during daylight hours, the employee must also provide a statement that special circumstances exist requiring the employee to provide care for the leave to be approved)
9. 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 Secretary of Labor. (Employee will need to submit documentation indicating the condition and support similar to documentation described above for the leave to be approved)

Amount of EPSL Based on Reasons for Leave

All eligible full-time employees will have up to 80 hours of emergency paid sick leave (EPSL) available to use for the reasons in 1-6 above at full pay, up to a maximum of \$511.00 per day/\$5,110.00 in the aggregate. Eligible part-time employees are entitled to the number of hours worked, on average, over a two-week period if the leave is for the reasons set forth in 1-6 above subject to the same maximum pay limits.

All eligible full-time employees will have up to 80 hours of EPSL available to use for the reasons in 7-9 above at 2/3 pay, up to a maximum of \$200 per day/\$2,000.00 in the aggregate. Eligible part-time employees are entitled to 2/3 the number of hours worked, on average, over a two-week period if the leave is for the reasons set forth in 7-9 above subject to the same maximum pay limits.

Emergency Paid Family Leave

After an employee has exhausted EPSL, the employee may have up to a maximum total of 10 additional weeks off for any of the reasons set forth in 1-9 above. After expiration of EPSL, any remaining leave time will be paid at 2/3 the employee's pay rate not to exceed \$200 per day for any of the reasons set forth in 1-9 above.

Interaction with Other Paid Leave

The employee may use emergency paid sick leave under this policy before using any other accrued paid time off for the qualifying reasons stated above.

Notice and Documentation Required

All employees requesting this leave must provide written notice of the need for leave to Human Resources as soon as practicable. The request must include: the employee's name; the date or dates for which leave is requested; a statement of the COVID-19 related reason the employee is requesting leave as well as written support for such reason; and a statement that the employee is unable to work or telework. For leaves for the reasons set forth above, the documentation noted must be provided for the leave to be approved.

The employee may take emergency paid sick leave intermittently, if the employee wants to, with the agreement of the Organization, if the employee is taking emergency paid sick leave to care for the employee's child whose school or place of care is closed, or whose childcare provider is unavailable, because of COVID-19 related reasons. However, when an employee is caring for a child whose school or place of care is closed or whose childcare provider is otherwise unavailable but this changes during a particular week, the employee may take time off only as necessary when the place of care/school is closed. In other words, if a child's school is open for in-person attendance Monday-Wednesday each week but closed on Thursdays and Fridays, the employee may take paid sick leave (which is also counted toward the total FFCRA entitlement) on Thursdays and Fridays each week and work Monday-Wednesday (if scheduled) as each time the school closes is considered a separate qualifying reason for leave.

Job Protections

Employees who take emergency paid sick leave will not be retaliated against or discharged for doing so. In addition, IHLS will not under any circumstances discriminate in favor of highly compensated employees, full-time employees, or on the basis of employment tenure.