Legislation Details (With Text)

File #:	2021-0561		
Type:	Consent Calendar Item	**Status:**	Agenda Ready
File created:	5/14/2021	**In control:**	Human Resources
On agenda:	6/8/2021	**Final action:**	
Title:	Extension of Emergency Family and Medical Leave Extension Act (EFMLEA) Benefits Provided to County Employees under the Families First Coronavirus Response Act and American Recovery Plan Act		
Sponsors:	Human Resources		
Indexes:			
Attachments:	1. Summary Report, 2. Resolution, 3. Attachment A		

Date	Ver.	Action By	Action	Result

To: Board of Supervisors of the County of Sonoma, Board of Directors of the Sonoma County Water Agency Board of Commissioners of the Community Development Commission, and Board of Directors of the Sonoma County Agricultural Preservation and Open Space District
Department or Agency Name(s): Human Resources Department
Staff Name and Phone Number: Janell Crane, 707-565-2885
Vote Requirement: Majority
Supervisorial District(s): Countywide

Title:
Extension of Emergency Family and Medical Leave Extension Act (EFMLEA) Benefits Provided to County Employees under the Families First Coronavirus Response Act and American Recovery Plan Act

Recommended Action:
Adopt a Resolution to voluntarily extend the time period during which County employees may use Emergency Family and Medical Leave Extension Act benefits provided by the Families First Coronavirus Response Act/American Recovery Plan Act through September 30, 2021, consistent with the federal American Rescue Plan Act.

Executive Summary:
The Families First Coronavirus Response Act (FFCRA), including Emergency Family and Medical Leave Expansion Act (EFMLEA) benefits and Emergency Paid Sick Leave Act (EPSL), expired on December 31, 2020. Your Board extended the use of FFCRA benefits for County employees who had unused hours through March 31, 2021. On March 11, 2021, the federal American Rescue Plan Act (ARPA) of 2021 was signed into law. The ARPA does not mandate the extension of FFCRA benefits, but effective April 1, 2021, provides payroll tax incentives to employers who voluntarily extend the benefits previously provided under the FFCRA with the addition of two new qualifying reasons for leave. The incentives come in the form of payroll tax credits created by the ARPA. On April 6, 2021, your Board voluntarily extended the use of EFMLEA benefit hours by County employees through June 28, 2021.

Human Resources recommends a further voluntary extension of the time period during which EFMLEA benefits as were provided under the FFCRA can be used by County employees through September 30, 2021, consistent with the ARPA.

Discussion:
The FFCRA as originally enacted expired on December 31, 2020. There were two significant employer/employee leave benefits in the FFCRA that provided forms of wage continuation for enumerated qualifying reasons related to COVID-19 that affected employee's ability to work. The FFCRA included the following types of paid leave status:

1. The Emergency Family and Medical Leave Expansion Act (EFMLEA) provided up to 12 weeks of job-protected leave, including 10 weeks of partial (two-thirds) pay, for the care of children due to school closures or loss of childcare for reasons related to COVID-19.
2. The Emergency Paid Sick Leave Act (EPSL) provided up to 80 hours of paid sick leave for an employee's own COVID-19 related symptoms, illness, or quarantine, for an employee to care an individual under a COVID-19 quarantine or isolation order, or to care for children due to school closures or the unavailability of their child care provider for reasons related to COVID-19.

Given the circumstances of the COVID-19 pandemic in early January, with no foreseeable replacement legislation, schools remaining closed, and continued dependent care shortages, on January 5, 2021, your Board voluntarily extended the use of unused EPSL and EFMLEA benefits for County employees through March 31, 2021.

As the impacts on working families continued, on April 6, 2021, your Board again voluntarily extended the time period during which County employees may use accrued, unused EFMLEA benefits through June 28, 2021. The April 6, 2021 extension also provided County employees with an additional 2 weeks of EFMLEA benefits that were partially paid at two-thirds pay, for a total of up to 12 weeks of partial pay under the program. The qualifying reasons for EFMLEA use were also expanded to apply to any of the reasons previously covered under EPSL, and to also include the two new qualifying reasons provided for under the federal American Rescue Plan Act (ARPA) legislation:

1. Leave to obtain an immunization for COVID-19 and recovering from any injury, disability, illness or condition related to that immunization.
2. Leave to seek or await results of a diagnostic test for, or a medical diagnosis of, COVID-19, when such employee has been exposed to COVID-19 or the employer has requested such test or diagnosis.

In addition, your Board also authorized the implementation of COVID-19 Supplemental Paid Sick Leave benefits for County employees, as mandated by SB 95 (Labor Code sections 248.2 and 248.3), through September 30, 2021.

Human Resources is recommending a further voluntary extension of the use of EFMLEA benefits by County employees, as provided under the FFCRA and ARPA, through September 30, 2021, which reflects the current sunset dates of both the ARPA and SB 95. The further extension will provide continued flexibility to the County workforce impacted by COVID-19, while balancing the need to provide critical services to the community. The ARPA provides a funding mechanism by which local governments that voluntarily elect to continue providing FFCRA-like paid leave benefits may receive reimbursement for such costs through payroll tax credits and/or the Coronavirus Local Fiscal Recovery Fund (subject to certain allocations and distribution rules) if the ARPA leave benefits are fully provided to employees through September 30, 2021. Thus, this recommended action is

crucial to put the County in a better position to be eligible to receive the tax credits for the COVID-19 leave benefits it has already provided employees in 2021, and that it will continue to provide through September 30, 2021.

The extended and expanded EFMLEA benefits will be administered in the same manner as the current program. A full list of eligible uses for expanded EFMLEA are listed in Attachment A. All proposed benefits discussed in this item will be pro-rated for part-time employees as provided under the ARPA, which incorporates the pro-rating practices of the FFCRA

Prior Board Actions:
January 5, 2021 - Extension of Leave Benefits Provided by the Families First Coronavirus Response Act and Additional COVID-19 Leave Programs for County Employees through March 31, 2021.
April 6, 2021 - Extension of Emergency Family and Medical Leave Extension Act Benefits for County employees provided under the Families First Coronavirus Response Act and American Recovery Plan Act and implementation of Supplemental Paid Sick Leave per new California Law.

FISCAL SUMMARY

Expenditures	**FY 20-21 Adopted**	**FY21-22 Projected**	**FY 22-23 Projected**
Budgeted Expenses			
Additional Appropriation Requested			
Total Expenditures			
Funding Sources			
General Fund/WA GF			
State/Federal			
Fees/Other			
Use of Fund Balance			
Contingencies			
Total Sources			

Narrative Explanation of Fiscal Impacts:
The extension of the use of expanded EFMLEA benefits under the FFCRA and the ARPA as specified above will be provided with existing budgeted funds. Further, federal tax credits may be available under the ARPA to recover the cost of such benefits.

Staffing Impacts:			
Position Title (Payroll Classification)	**Monthly Salary Range (A-I Step)**	**Additions (Number)**	**Deletions (Number)**

Narrative Explanation of Staffing Impacts (If Required):
None.

Attachments:
Resolution:
Attachment A: Emergency Family and Medical Leave Extension Act Benefit Extension and Implementation of Supplemental Paid Sick Leave

Related Items "On File" with the Clerk of the Board:
None.