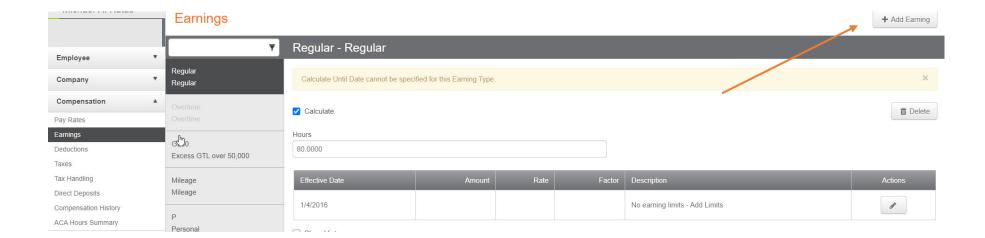
COVID-19 Emergency Paid Leave

When an employee is sick with COVID-19, is caring for someone in their home with COVID-19, or he/she is quarantined by the health department because of exposure to COVID-19, the employee is entitled to Emergency Paid Sick Leave. This special leave is available to employees through December 31, 2020 unless it is extended by the federal government. The employer should not charge this time out of the office to the employee's sick or vacation paid time off bank.

Paycor has established earning codes for this emergency paid sick leave that the employer should use when an employee is unable to work from home. (If they can work from home, have the employee work from home and do not use this earning code. However, if their job cannot be done from home, or if they themselves are too sick to work from home, or due to the care for others they don't have time to work from home, then use these codes for the hours they weren't able to work.)

To add the correct earning code, look up the employee in Paycor, go to their earning codes, and click on the Add Earning box in the upper right.



Choose the correct Emergency Sick Leave option based on the circumstance:

EFMLA is for employees who need to take time off to care for children because the child's school or daycare is closed due to COVID. These employees are paid 2/3 of their pay for up to a maximum of 12 weeks while the school/daycare is closed.

EFSL is used when an employee is not sick with COVID but they are the care-giver for someone in their home who has COVID. The employee can be paid up to 80 hours at 2/3 pay in a two-week period one time.

ESL is used when the employee is either sick with COVID, or they are being required to quarantine by the health dept due to exposure to someone else with COVID. The employee can be paid up to 80 hours in a two-week period one time.

☐ EFMLA - Emerg FMLA - Child Care
☐ EFSL - Emerg Sick Leave - Family Care
☐ ESL - Emerg Sick Leave - Self

These codes have been set up by Paycor to take advantage of the tax breaks offered by the Family First Coronavirus Response Act for employers.