



# COUNTY OF HUMBOLDT

## Legislation Details (With Text)

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**Title:** Extension of Leave Benefits Provided by the Families First Coronavirus Response Act  
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**Attachments:** 1. Staff Report, 2. Attachment A - FFCRA Resolution \_ FINAL, 3. Resolution 21-14.pdf

Date	Ver.	Action By	Action	Result
2/9/2021	1	Board of Supervisors	approved	Pass

**To:** Board of Supervisors

**From:** Human Resources

**Agenda Section:** Consent

**SUBJECT:**

Extension of Leave Benefits Provided by the Families First Coronavirus Response Act

**RECOMMENDATION(S):**

That the Board of Supervisors:

1. Adopt a Resolution Approving a voluntary extension and continuation of the leave benefits that were initially provided by the Families First Coronavirus Response Act from January 1, 2021 to extend through March 31, 2021.

**SOURCE OF FUNDING:**

Various Funds

**DISCUSSION:**

On March 30, 2020, the Humboldt County Health Officer issued a revised shelter-in-place order, which is now effective until rescinded. On the same day, Sheriff Honsal proclaimed a local emergency, which was ratified by your Board on April 6, 2020. Since then, major federal legislative changes have occurred that required action from your Board, as well as local issues for your Board to consider.

The Families First Coronavirus Response Act (FFCRA) was originally enacted April 1, 2020, and to expire on December 31, 2020. There were two significant employer/employee leave benefits in the Act. FFCRA included the Emergency Paid Sick Leave Act (EPSL), which provided 80 hours of paid sick leave for employees illness, quarantine, or to care for dependents affected by the virus. It also

included the Emergency Family and Medical Leave Expansion Act (EFLMEA), which provides 2/3 of an employee's wage for up to 12 weeks for the care of children due to school closures. These two Acts provided forms of wage continuation when there were COVID specific impacts that affected one's ability to work.

Congress and President Trump have enacted another COVID relief bill. Although the FFCRA was addressed in the overall relief plan, the way it was addressed presents an issue for public employers. Congress extended the tax credits through March 31, 2021, for any covered employer who voluntarily provides paid leave under the FFCRA, and the leave itself is no longer mandated. However, public employers were never eligible for the tax credits. Public employers may decide to voluntarily continue these benefits and must take formal action to do so.

As we begin 2021, the COVID-19 pandemic and the impacts continue. Distanced learning is anticipated for at least the next several months, childcare is still challenging to find, and the number of COVID-19 cases is increasing the need to quarantine and/or isolate. The economic stimulus bill signed by the President on Sunday, December 27, 2020, did not clearly extend the leave protections for public employers that were part of the Families First Coronavirus Response Act (FFCRA) beyond December 31, 2020. Additionally, as the Act and these benefits have been in effect since April 1, 2020, some employees have exhausted the leave protections and some employees have not exhausted the leave protection provided by the Act.

Human Resources recommends extending the deadline to use the accrued, but unused, leaves provided under FFCRA of EPSL and EFLMEA to March 31, 2021, as described in Attachment A. The recommendations does not include adding additional leave time if employees have already exhausted the benefit. Should the Federal or State government extend FFCRA or provide a similar leave benefit before March 31, 2021, the County's extension of these levels would end at that earlier time. Several other Counties in California are taking similar actions. Given the timing of the current pay period(s) in relation to the December 31, 2020 expiration of the Act, action today will not result in any gap in benefits for the employees.

#### FINANCIAL IMPACT:

Staff estimates that approximately 15% of employees continue to utilize the paid expanded family and medical leave due to an inability to work due to childcare needs related to COVID-19. Since April 2020, the total amount paid for EFLMEA and Emergency Paid Sick Leave benefits totals \$3,024,801, of which \$607,738 is applicable to the General Fund. Staff estimate an additional \$865,000 in benefits could be utilized through March 31, 2021. These expenses would be realized in lost productivity. However, it should be noted that a reduction in the workforce of this magnitude could also continue to hinder the county's ability to properly capitalize on revenue opportunities. These estimates utilize the data available to staff at the present time.

#### STRATEGIC FRAMEWORK:

This action supports your Board's Strategic Framework by investing in county employees [Click here to type another item\(s\) from the Strategic Framework, or leave as a period.](#)

#### OTHER AGENCY INVOLVEMENT:

None

ALTERNATIVES TO STAFF RECOMMENDATIONS:

Board discretion to modify any policy recommendations and amend the terms of the proposed resolution.

ATTACHMENTS:

Attachment A - Resolution Approving a voluntary extension and continuation of the leave benefits

PREVIOUS ACTION/REFERRAL:

Board Order No.: H-3

Meeting of: April 14, 2020

File No.: 20-459