

# **Kings Community Action Organization**

## **Administrative Policy**

**AP 3212**

**Human Resources: Leaves**

### **Emergency Leave**

**Purpose:** To provide income protection in the event of absence due to a National or Public Health Emergency or pandemic, such as COVID-19.

In the event of an emergency, the KCAO Board of Directors has the authority to adopt paid leaves, such as Temporary Emergency Sick Leave (TESL) and COVID-19 Time Pay (CTP), in accordance with the policy set forth.

#### **Employee Eligibility**

Emergency leave shall apply to all full-time and part-time employees, including temporary, emergency, and substitute employees. Independent contractors and subcontractors are not eligible to receive paid emergency leave.

#### **Reasonable Duration**

The length of emergency leave granted to employees must be reasonable and proportional in light of the circumstances and nature of the emergency.

#### **Allowability and Funding Sources**

Any emergency leave charged to a funding source in a manner which is inconsistent with KCAO's formal written policies will be disallowed. KCAO shall attempt to exhaust other available funding sources to sustain the workforce and ensure emergency leave is used only as required to minimize operational overhead.

Emergency leave must be charged in a manner consistent with the accounting method employee salaries and wages are expensed to such awards, as well as categorized as direct or indirect costs in accordance with KCAO's accounting practices.

#### **Record Retention**

When activating emergency leave, KCAO will maintain supporting documentation in accordance with the requirements set forth by the KCAO Administrative Policy 4100 – Record Retention, and other State and Federal regulators.

#### **Emergency Leave Usage**

Situations warranting emergency leave, such as COVID-19, shall be limited to the following:

- A. Pandemic Related Closures – Occurs when KCAO, in response to a state of emergency is declared at the federal, state, or local level, closes part of or its entire operation, or when the closure suspends business operations at a site location due to a pandemic, and when teleworking is not feasible for an employee.
- B. Pandemic Related Emergencies – Occurs when KCAO instructs an employee suspected of having contact with someone infected, such as with the Coronavirus, to quarantine and not report to the workplace.

Emergency leave shall only be utilized if the employee is unable to work or telework. If the employee is unable to telework, KCAO may charge emergency leave from the time an employee is directed to quarantine until the employee meets the criteria to return to work, consistent with the California Occupational Safety and Health Standards (CalOSHA) regulations or other governing official.

In the event an employee is confirmed to have become infected, the remaining time for recovery or to isolate (the time after the confirmed results are received, and before the employee returns to work) is considered personal leave and cannot be charged as emergency leave. In this situation, the employee may be eligible to receive other types of paid time off, such as COVID-19 Supplemental Paid Sick Leave (SPSL), sick leave or vacation leave.

In accordance with Cal/OSHA guidelines, an employee is considered “exposed” to Coronavirus if they have been confirmed to have been within six feet of someone who has tested positive for at least fifteen minutes within a 24 hour period. Once an employee has been deemed to have been “exposed” to Coronavirus, they must remain home for ten days, regardless of a negative test. During this time, if that employee is unable to telework, they are entitled to Covid-19 Supplemental Paid Sick Leave.

- C. Agency Initiated – KCAO has the discretion to initiate emergency leave based on local circumstances and needs which include, but are not limited to, a national, state, or local state of emergency declaration(s) along with directing an employee to quarantine to minimize the risk of spreading a virus, consistent with the “Emergency Leave as Personal Leave” section below.

#### Emergency Leave as Personal Leave

Generally, employees may not use emergency leave in lieu of sick leave, vacation leave, or to supplement unpaid or partial payment of other leaves. However, on a very limited basis, emergency leave may be used when KCAO directs an employee to quarantine to reduce the risk of transmitting a virus, such as the Coronavirus, if they are unable to work or telework, and until it is deemed safe for the employee to return to work.

If an employee requests additional time off beyond the instructed quarantine period, or after it has been deemed safe for them to return to work, the employee-requested additional time off is considered personal leave and may not be expensed as emergency leave.

#### Prohibition Against Double Billing

Payroll expenses paid for by other funds, such as the Coronavirus Aid, Relief, and Economic Security (CARES) Act or the Families First Coronavirus Response Act (FFCRA), must not be charged to an award if it would result in the award being billed twice for the same expenditures related to emergency leave.

#### Documentation

Consistent with this policy, KCAO shall maintain sufficient documentation to support the following:

- A. The reason for the initiation of the emergency leave;
- B. Whether KCAO has closed a portion of or its entire operation;
- C. Why the employee(s) cannot perform tasks remotely; and
- D. That the duration of emergency leave is reasonable under the circumstances.

Where maintaining documentation is unreasonably burdensome or impossible in light of the circumstances requiring emergency leave implementation, KCAO will collect all required documentation as soon as reasonably practicable.

#### Subject to Monitoring and Audit

Emergency leave charged to funding sources is subject to auditing and monitoring, and KCAO will provide documentation as required, upon request.

The Executive Director or his/her designee may develop administrative guidelines to enforce a fair and consistent application of this policy.

#### **References:**

- Office of Management and Budget (OMB) Regulations:
  - 2 CFR Part 200.302 – Financial Management
  - 2 CFR Part 200.331 – Subrecipient and Contractor Determinations
  - 2 CFR Part 200.334 – Retention Requirements for Records
  - 2 CFR Part 200.403 – Factors Affecting Availability of Costs
  - 2 CFR Part 200.404 – Reasonable Costs
  - 2 CFR Part 200.405 – Allocable Costs
  - 2 CFR Part 200.431 – Compensation – Fringe Benefits
- California Department of Community Services and Development (CSD) Program Notice – Administrative CPN-A-21-02: Emergency Leave – Administrative Time Off (ATO) Policy Guidance for Agencies Without Existing ATO Policies

**Resources:**

- California Occupational Safety and Health Standards (CalOSHA) – Code of Regulations, Title 8, Division 1, Chapter 4, Subchapter 7, Section 3205
- KCAO Board of Directors Resolution to Implement COVID-19 Time Pay (CTP)
- KCAO Board of Directors Resolution to Adopt Temporary Emergency Sick Leave (TESL)
- KCAO COVID-19 Supplemental Paid Sick Leave (SPSL) Guidelines for Leaves of Absence
- KCAO Families First Coronavirus Response Act (FFCRA) Guidelines for Leaves of Absence
- KCAO Documentation of Use of Emergency Leave Form

**Adopted by the Board of Directors:** June 16, 2021