

Summary of Key Features
COVID-19 Emergency Paid Leave (EPL) Section
4001 of the American Rescue Plan Act of 2021
(Public Law 117-2, March 11, 2021)

Note: This is a high-level summary and must be read with the detailed information in OPM's "Guidance on COVID-19 Emergency Paid Leave" to properly implement the authority.

General Information

- \$570 million fund administered by OPM.
- EPL authorized only if paid out of the Fund.
- Covers employees under the title 5 annual leave and sick leave program plus employees of the United States Postal Service, the Postal Regulatory Commission, the Public Defender Service for the District of Columbia, and the District of Columbia Courts.
- Applies to qualifying leave taken during period from March 11 through September 30, 2021.
- 8 qualifying circumstances:
 - (1) Subject to Federal, State, or local government quarantine or isolation order related to COVID-19 (including government advisory).
 - (2) Advised by health care provider to self-quarantine due to COVID-19 concerns.
 - (3) Caring for an individual subject to (1) such order/advisory or (2) such advice.
 - (4) Experiencing symptoms of COVID-19 and actively seeking a medical diagnosis.
 - (5) Caring for employee's child when required because, due to COVID-19 precautions, the child's school or place of care has been closed, or the child is participating in virtual learning instruction, or the child's care provider is unavailable.
 - (6) Experiencing any other substantially similar condition (as approved by OPM).
 - (7) Caring for a family member (i) who has a mental or physical disability or who is 55 years of age or older and (ii) who is incapable of self-care, without regard to whether another individual other than the employee is available to care for such family member, if the place of care for such family member is closed or the direct care provider is unavailable due to COVID-19.
 - (8) Obtaining immunization related to COVID-19 or recovering from any injury, disability, illness, or condition related to such immunization (after using any administrative leave provided by the employing agency).
- Employee must be unable to work (including telework) because of a qualifying circumstance.
- Employee will be required to submit supporting documentation and certifications.
- EPL is paid at same hourly rate as annual leave.
- EPL is a separate leave entitlement used at employee request; employee may not be required to first use any other available paid leave.
- Limitation on EPL hours:
 - Biweekly limit (EPL hours allowed only to extent that the value of those EPL hours in a biweekly pay period does not exceed \$2,800 for full-time employee or equivalent limit for part-time employee, which can limit number of leave hours);
 - Aggregate limit (total of 600 hours for regular full-time employee or equivalent limits for employees with part-time, seasonal, or uncommon tours);
 - Fund exhaustion (no EPL available once the Fund is exhausted).

- Due to possibility of Fund exhaustion, EPL is granted on a conditional basis. If an agency does not receive reimbursement for conditionally granted EPL, that EPL will be cancelled and the employee will be obligated to take action to resolve any overpayment debt.
- In calculating an employee's retirement annuity benefit, total creditable service will be reduced by the amount of EPL used.
 - Hours of EPL remain creditable service for purposes of (1) determining an employee's total service credit for the purpose of establishing eligibility for a retirement annuity benefit and (2) determining periods of time during which an employee has a rate of basic pay used in computing an employee's high-3 average rate of basic pay.
 - Basic pay generated by EPL is subject to retirement and Thrift Savings Plan (TSP) deductions/contributions.
 - Time covered by EPL remains creditable service for other purposes (just as other paid leave)—e.g., creditable service for purposes of determining an employee's annual leave accrual rate.
 - OPM will be providing instructions on annotating employees' Individual Retirement Record.

Fund Administration

- Agencies submit claims for reimbursement after conditionally granted EPL is used (after completed biweekly pay period)—claim is a lump-sum dollar amount associated with a specified biweekly pay period.
- OPM processes agency claims on a first-come/first-served basis.
- OPM relies on agency certifications.
- OPM will provide specific instructions to agency Chief Financial Officers.

Responsibilities of Agencies

- Inform employees of EPL (eligibility requirements, limitations, conditional nature of leave, effect on any future retirement benefit).
- Process employee requests; obtain from employee required documentation and certifications.
- Approve conditional use of leave (conditional on Fund not being exhausted, and on execution of employee agreement describing employee's obligation to take action to resolve any overpayment debt if conditional EPL is cancelled due to Fund exhaustion) after determining employee eligibility.
- Apply biweekly limit (\$2,800 or equivalent) to determine number of hours that may be granted in a biweekly pay period.
- Apply aggregate limit (600 hours or equivalent); stop granting leave when limit reached.
- Submit certified reimbursement claims to OPM.
- Resolve any cases where conditional leave is cancelled due to exhaustion of the Fund.
- Document use of EPL when employee transfers to another agency or separates.
- Maintain records on approval/denial of individual employee requests (4 years).
- Make changes in timekeeping/payroll systems or develop outside system to apply biweekly and aggregate limits.
- Annotate Individual Retirement Records to document use of EPL.
- Take into account EPL hours used by an employee when providing retirement annuity estimates.