STATE CONTROLLER'S OFFICE – BULLETIN 04-24-2020
Wisconsin Department of Administration – Division of Executive Budget and Finance

COVID-19 State Administrative Leave and Federal Emergency Leave

State Administrative Leave Program

Under the State Administration Leave Program, there are two categories that share up to 80 hours of leave employees may be eligible for to cover COVID-19 pandemic related time away from work.

1. Effective March 15, 2020, employees providing self or family care in relation to the pandemic and/or child-care due to school/day care closure, and that meet one of the below criteria:

    a. All non-essential limited term employees except those limited term employees hired in response to the COVID-19 pandemic, or

    b. All permanent, project and appointed employees with no available leave balances other than future legal holiday.

Eligible employees must record these hours in HCM using one of the below Time Reporting Codes (TRC), depending on the reason that the employee is not working.

> COVS1 = State Leave Child Care (Child-care is needed due to school/day care closure)
> COVS2 = State Leave Self Care (Employee is sick)
> COVS3 = State Leave Family Care (Family member is sick)

2. Effective March 25, 2020, covering normal work hours for those employees who, as determined by their supervisor, are unable to telework and meet the below criteria:

    a. All non-essential permanent, project, appointed and limited term employees regardless of leave balances.

Eligible employees must record these hours in HCM using the below Time Reporting Code (TRC):

> COVN1 = State Leave Non-Essential (Employee is unable to telework)

Federal Emergency Leave Program

Effective April 1, 2020 and through December 31, 2020, the Federal Emergency Leave Program is available for eligible employees. Under the Federal Emergency Leave Program, there are two categories of leave employees may be eligible for.

1. Employees may be eligible for up to 80 hours for providing self or family care in relation to the pandemic and/or child-care due to school/day care closure.

Employees must record the federal leave hours claimed in HCM using one of the below Time Reporting Codes (TRC), depending on the reason that the employee is not working.

> COVF1 = Federal Leave Employee
> COVF4 = Federal Leave Family Care/Child Care

2. Employees may be eligible for using expanded FMLA for child-care due to school or day care closure.

Once an employee is approved and eligible for expanded FMLA for child-care, the employee must record these federal leave hours in HCM using the below Time Reporting Code (TRC).

> COVM1 = Expanded FMLA

Starting on April 1st, the Federal Emergency Leave Program hours should be used before using the State Administrative Leave Program.

Please see information from DPM and contact your HR specialist for rules and additional information regarding these leave programs.

New Account Codes in STAR Finance

PP08 Only

For PP08, unique account numbers were created to help track the costs associated with the hours recorded to these new Time Reporting Codes (TRC). The payroll process updated the account codes based on the TRC used.

For the State Administrative Leave Program, the TRC updated the account codes to the following:

Account Code	Time Reporting Code	Account Code Description	Reason
7172100	COVS1	LTE-COVID19 State Child Care	Child-care due to school/day care closures.
7172200	COVS2	LTE-COVID19 State Self Care	Self-quarantine, self-isolation, sent home with flu-like symptoms.
7172300	COVS3	LTE-COVID19 State Family Care	Care of an immediate family member.

When the State Administrative Leave Program eligibility was broadened, more Non-LTE classifications became eligible. In order to properly record the Non-LTE costs associated with the new TRCs, new State COVID-19 account codes were created that represent an employee's classification. The State Controller's Office and STAR will be updating the above State account codes to reflect the new account codes based on an employee's classification (see State Administrative Leave account codes on the following page). These adjusting entries will flow through the Finance payroll process to keep the PAY journals aligned by employee classification. A query in HCM, **WI_TL_COVID_LV_USED**, can be used to show the amount of COVID leave used for each agency by employee class.

Additionally, for PP08, the payroll process did not update the account code for the COVN1 (State Leave Non-Essential) TRC code. This will also be updated to the correct classification account code as part of the adjusting entries.

PP09 and forward

Starting with PP09, the State Administrative Leave Program and Federal Emergency Leave Program TRCs are designed to record to account codes (by classification). The state and federal leave TRCs will adjust the account number based on the classification of the employee. Therefore, the costs related to the leave will be correctly reported on the employee classification allotment line. However, if a breakdown between the different TRCs for state or federal leave is needed, that information will only be available in HCM. The account codes in STAR Finance are below.

State Administrative Leave

Account Code	Employee Classification	Time Reporting Code	Account Code Description
7074000	Classified	COVS1/COVS2/COVS3/COVN1	PRM-COVID19 State Admin Leave
7114000	Unclassified	COVS1/COVS2/COVS3/COVN1	UNC-COVID19 State Admin Leave
7137000	Project	COVS1/COVS2/COVS3/COVN1	PRJ-COVID19 State Admin Leave
7172000	LTE	COVS1/COVS2/COVS3/COVN1	LTE-COVID19 State Admin Leave

Federal Emergency Leave

Account Code	Employee Classification	Time Reporting Code	Account Code Description
7074700	Classified	COVF1/COVF4/COVM1	PRM-COVID19 Federal Emer Leave
7114700	Unclassified	COVF1/COVF4/COVM1	UNC-COVID19 Federal Emer Leave
7137700	Project	COVF1/COVF4/COVM1	PRJ-COVID19 Federal Emer Leave
7172700	LTE	COVF1/COVF4/COVM1	LTE-COVID19 Federal Emer Leave

Payroll Dilution, Copy Allocation and Agency Allocations

The new State and Federal TRCs will not be included in your agencies bi-weekly payroll dilutions or copy allocations. If you would like the State or Federal TRCs to be included, please open a JIRA ticket to the SSO.

Agencies that handle their own allocations should determine the best method for the new TRCs in their process.

Clearing Appropriation 99801

The clearing appropriation 99801 can be used for the accounting entries for state and federal leave, since at the time of the disbursement agencies may not have the information to distribute the expenditure to the appropriate appropriation. If an agency would like to use appropriation 99801, they should open a JIRA ticket to the SSO to update their combination rules. They should indicate which fund(s) they will be using for appropriation 99801.

Agencies that choose to use appropriation 99801, the employees current coding can remain the same in HCM and the agency can complete a GL journal to transfer from the original appropriation to appropriation 99801. This will help keep track of the original appropriation coding. If an agency wants to change the employees coding for the COVID19 Time Reporting Codes (TRC) to appropriation 99801, they will need to update the task profiles in HCM.

Appropriation 99801 is a clearing appropriation. Therefore, all expenditure balances must be moved from appropriation 99801 to the appropriate appropriation(s) at fiscal year end. Agencies are encouraged to set up chartfields (program or project/activity) to also help track COVID19 costs, as necessary, to meet reporting needs.