

Coronavirus Frequently Asked Questions

1. Does the National Finance Center (NFC) have a viable option to enact the Families First Coronavirus Response Act (FFCRA)?
 - Yes, NFC has created transaction descriptors (TDs) and is working with Agencies to implement.
2. Will NFC will be issuing a Customer Notification (CN) regarding the FFCRA?
 - A Committee for Agriculture Payroll/Personnel System (CAPPS) Notice was issued on April 15, 2020.
3. How should Public Health Emergency Leave and Emergency Sick Leave be recorded?
 - For this leave to be available for all employees, new TDs were created. These will be used in conjunction with transaction code (TC) 01, Regular Time.
 - The Office of Personnel Management (OPM) regulations state that an Agency may grant Emergency Sick Leave as follows:
 - Full Rate Isolation – paid at the employee’s full rate of pay for employees subject to a Federal, State, or local isolation as a result of Coronavirus.
 - Full Rate Quarantine – paid at the employee’s full rate of pay for employees subject to a Federal, State, or local as a result of Coronavirus.
 - Full Rate Medical – paid at the employee’s full rate of pay for employees experiencing Coronavirus symptoms and seeking a medical diagnosis.
 - 2/3 Rate Individual Care – paid at 2/3 the employee’s rate of pay for intermittent employees, employees under a temporary appointment, and employees covered by unique provisions as outlined in Title I. This leave is for employees who are caring for another individual.

Note: The employee must be employed at least 30 days prior to using this leave.
 - 2/3 Rate School Closure – paid at 2/3 the employee’s rate of pay for intermittent employees, employees under a temporary appointment, and employees covered by unique provisions as outlined in Title I. This leave is for employees who are caring for a child whose school/place of care is closed.

Note: The employee must be employed at least 30 days prior to using this leave.
 - 2/3 Rate Other – paid at 2/3 the employee’s rate of pay for intermittent employees, employees under a temporary appointment, and employees covered by unique provisions as outlined in Title I.

Note: The employee must be employed at least 30 days prior to using this leave.
 - Public Health Emergency (PHE) Leave 2/3 Rate – paid at 2/3 the employee’s rate of pay. This leave is for employees who are caring for another individual.

Note: The employee must be employed at least 30 days prior to using this leave.
4. How will Agencies code Emergency Sick Leave under FFCRA?
 - This leave will be coded using TC01 with the appropriate TD. The following TDs will be used with TC01:

- TD91-Full Rate Isolation
 - TD92-Full Rate Quarantine
 - TD93-Full Rate Medical
 - TD94-2/3 Rate Individual Care
 - TD95-2/3 Rate School Closure
 - TD96-2/3 Rate Other
 - TD97-PHE Leave 2/3 Rate
5. When will the W9C authority code be added to the Table Management System (TMGT)?
 - TMGT Table 091, OPM NOA Legal Authorities, has been updated; and the new legal authority is available for use effective March 20, 2020.
 6. How can Agencies track the Emergency Sick Leave provided in this legislation or the enhanced Family Medical Leave Act (FMLA)?
 - NFC is finalizing reports to assist our customer Agencies with tracking the leave hours and a calculator tool to track the caps.
 7. Will the pay limitations be tracked by NFC?
 - NFC is finalizing reports to assist our customer Agencies with tracking the leave hours and a tool to calculate the caps. NFC will not be able to automate enforcement of these limits and must be administratively controlled by the Agencies. NFC tracks the aggregate pay cap and is currently researching the necessary modifications to include these leave entitlements in the existing tracking mechanism.
 8. Has a team been assembled to work with NFC clients and time and attendance (T&A) Solutions to determine how the FFCRA will be enacted at NFC?
 - Yes, the Government Employees Services Division is available to assist Agencies.
 9. Will Agencies be notified of meetings and/or calls to discuss this?
 - Yes, customers will be notified as information becomes available, and CNs will be sent to inform Agencies of upcoming meetings and/or calls.
 10. Can an employee submit a T&A for this leave without using the new TDs?
 - No, the new TDs must be used when employees are using this new leave.
 11. If a corrected T&A is submitted for pay period (PP07), and the pay granted for Emergency Sick leave used is more than the employee is entitled to, will the corrected T&A reject?
 - These TDs are going against TC 01, not a leave balance so the T&A will not reject related to leave usage for these new entitlements; it may reject for some other reason and should be worked as normal. The Agency will need to administratively control the amount of leave employees are using for the new entitlements.
 12. If yes, will NFC correct the T&A and resubmit? If no, will the Agency be notified?
 - See the answer to Question 11 above.
 13. Will NFC be able to provide information on how this new leave affects Thrift Savings Plan (TSP) accounts?
 - Employees should refer to www.tsp.gov for further information on the TSP. The new leave does not affect any deductions except those which are percentage based should the employee be using leave which is paid at the 2/3rds rate that will reduce the employee's normal gross/base pay for the pay period.
 14. Can NFC accommodate Agencies who wish to offer employees full pay for all paid Emergency Sick Leave (i.e., go further than the FFCRA requires)?

- No, NFC will only pay employees in accordance with the law. NFC is validating with OPM that the intent was to only pay Federal employees at the 2/3 rate.
15. Given the pandemic, will NFC be introducing any new processes through which Agencies may request other payroll system changes on an expedited basis?
- NFC will maintain its regular scheduled releases of PP06, PP13, and PP20.
16. If an employee qualifies for one or more of the new leave types, can they use the leave up to the daily limit and use their own leave so that they are not paid less than their 80 hours?
- The employee will be paid for 80 hours; however, some hours may be paid at the lesser rate. Please refer to question 14 above.
17. Will the Web-based Special Payroll Processing System (SPPS Web) be modified to allow employers to make student loan repayments up to \$5,250 untaxed as per the guidance?
- NFC is researching this, and we will notify Agencies once this information is available.
18. Will retirement contributions be taken out for employees who receive Emergency Sick Leave?
- All normal deductions will be taken as per the order of precedence.
19. If an employee invokes this new leave, will they accrue annual leave, sick leave, etc., as normal?
- All normal accruals will occur.
20. Will NFC withhold income tax and the employee's share of Social Security and Medicare taxes?
- All normal deductions will be taken as per the order of precedence.
21. How are employees to submit requests to their supervisors to use the new leave?
- To establish a record of such request made, employees may provide a written request via electronic mail to their supervisor requesting the use of leave as provided by the Families First Coronavirus Response Act (FFCRA). Other acceptable methods may be determined by Agency protocols.
22. How are supervisors to approve or deny requests received from their employees for the use of the new leave?
- Supervisors may respond to employee FFCRA Leave Requests via electronic mail and indicate their approval or disapproval. Employees code their timesheet utilizing the appropriate FFCRA TCs, and validate their timesheet. Supervisors review the employees timesheet and certify accordingly.
23. What documentation is an employee required to submit in support of the request?
- When employees provide the written request via electronic mail to their supervisor requesting the use of leave as provided by the FFCRA, they should provide evidence in accordance with the Department of Labor (DOL) and OPM guidance for documentation or other Agency-specific guidance.
24. What documentation is needed to be retained by the supervisor?
- The DOL fact sheet outlines the documentation needed to support the request. Supervisors should maintain this information in accordance with the Agency retention for leave documents.

For more information, see [OPM Summary of FFCRA Division E guidance on Other Paid Leave](#).