



Commonwealth of Massachusetts

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WILLIAM McNAMARA
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TO: Agency Heads, Chief Fiscal Officers, Payroll Directors, and Human Resource Officers

FROM: Kevin McHugh, Assistant Comptroller

DATE: June 7, 2021

RE: Massachusetts Emergency Paid Sick Leave (“MEPSL”)

EXECUTIVE SUMMARY

On May 28, 2021, Governor Baker signed into law Chapter 16 of the Acts of 2021, entitled “An Act Providing for Massachusetts COVID-19 Emergency Paid Sick Leave” which provides in part:

- the equivalent of 5 days of paid time off to full-time employees (capped at a total of \$850.00) for certain COVID-related absences from work;
- notice requirements for employees seeking to use Massachusetts COVID-19 Emergency Paid Sick Leave (MEPSL); and
- documentation requirements for employers seeking reimbursement of amounts paid under MEPSL.

The duration of MEPSL is dependent on the availability of reimbursement funding available to employers, or September 30, 2021, whichever comes first.

This memo explains the MEPSL program and provides payroll instructions for how Commonwealth payroll staff are to enter pay for eligible employees into the payroll system.

MEPSL

The new MEPSL law requires that employers provide paid sick time when an employee is unable to work or telework for the reasons outlined below:

- An employee needs to: (i) self-isolate and care for oneself because of the employee’s COVID-19 diagnosis; (ii) seek or obtain medical diagnosis, care or treatment for COVID-19 symptoms; or (iii) obtain immunization related to COVID-19 or the employee is recovering from an injury, disability, illness or condition related to such immunization;

- An employee needs to care for a family member who: (i) is self-isolating due to a COVID-19 diagnosis; or (ii) needs medical diagnosis, care or treatment for COVID-19 symptoms; or
- A quarantine order is in place, or other determination has been made by a local, state or federal public official, a health authority having jurisdiction, the employee's employer or a health care provider that the employee's presence on the job or in the community would jeopardize the health of others because of the employee's exposure to COVID-19 or exhibiting of symptoms, regardless of whether the employee has been diagnosed with COVID-19; or
- An employee needs to care for a family member due to a quarantine order, or other determination by a local, state or federal public official, a health authority having jurisdiction, the family member's employer or a health care provider that the family member's presence on the job or in the community would jeopardize the health of others because of the family member's exposure to COVID-19, regardless of whether the family member has been diagnosed with COVID-19; or
- An employee is unable to telework because the employee has been diagnosed with COVID-19 and the symptoms inhibit the ability of the employee to telework.

Employees who are able to telework while quarantined will not be eligible to take leave.

All Commonwealth employees are eligible for MEPSL. Employees are eligible for MEPSL up to the following amounts:

- An employee who works 40 hours or more per week is eligible for up to 40 hours of leave.
- An employee who works less than 40 hours per week, but maintains a regular schedule with consistent hours per week, is eligible for up to the number of hours worked per week, on average over a 14-day period of their regular schedule.
 - For example, an employee who works 37.5 hours per week is eligible for up to 37.5 hours.
- An employee whose schedule and weekly hours worked vary from week to week, such employee shall be provided COVID-19 emergency paid sick leave that: (A) is equal to the average number of hours that the employee was scheduled to work per week over the 6-month period immediately preceding the date on which such employee takes the COVID-19 emergency paid sick leave, including hours for which such employee took leave of any type; or (B) if the employee did not work over such 6-month period, is equal to the reasonable expectation of the employee at the time of hiring of the average number of hours per week that the employee would normally be scheduled to work.

MEPSL can be taken intermittently and in hourly increments. Employees are permitted to use their existing accruals to supplement the \$850 benefit to reach their average weekly wage.

MEPSL is not available retroactively; it is only available for eligible leave time taken on or after May 28, 2021.

For more information on MEPSL, please visit the following page on mass.gov:
<https://www.mass.gov/info-details/covid-19-temporary-emergency-paid-sick-leave-program>

Notice and Documentation

Employees are required to follow all their usual notice requirements to their department when taking MEPSL.

Departments must secure written documentation from employees requesting to use MEPSL. The documentation must include:

- the employee's name;
- the date or dates for which leave is requested and taken;
- a statement of the COVID-19 related reason the employee is requesting leave and written support for such reason; and
- a statement that the employee is unable to work, including by means of telework, for such reason.

In the case of a leave request based on a quarantine order or self-quarantine advice, the statement from the employee must also include:

- the name of the governmental entity ordering quarantine or the name of the health care provider advising self-quarantine; and
- if the person subject to quarantine or advised to self-quarantine is not the employee, that person's name and relation to the employee.

The Executive Office of Administration and Finance will develop a standard form for MEPSL employee written notices. The form will be available on the following mass.gov page:
<https://www.mass.gov/info-details/covid-19-temporary-emergency-paid-sick-leave-program>

The duration of the program is dependent on the availability of reimbursement funding available to employers, or September 30, 2021, whichever comes first.

Departments must retain copies of employees' written notices for MEPSL. Departments must be prepared to provide these notices to the Office of the Comptroller, the Human Resources Division or other oversight agencies, upon request.

Departments must post a notice to employees regarding MEPSL in work locations. The notice can be found at this link: <https://www.mass.gov/doc/massachusetts-covid-19-emergency-paid-sick-leave-notice-to-employees/download>

Payroll Instructions

A job aid with instructions on how to administer MEPSL leaves has been posted on the [HR/CMS Knowledge Center](#). The job aid is available [here](#).

The time reporting code FFESP should be entered in timesheets for employees who are eligible for one of the MEPSL qualifying reasons. Department core users will need to manually manage the \$850 per week cap and may need to use the time reporting code FFMXA to make any necessary adjustments. The adjustment code FFMXA should be used to enforce the \$850 cap on MEPSL leave. FFESP and FFMXA are restricted to core users only. Agencies should continue to run defensive queries during this period.

HR/Payroll staff needing assistance on how to make MEPSL entries may contact:

Executive Agencies: Tsui Cheng at: tsui.m.cheng@mass.gov or 617-878-9722.

Non-Executive Agencies: Karin Keselman at: Karin.keselman@mass.gov 617-973-2692.