

**NOW EFFECTIVE: Additional California Supplemental Paid Sick Leave (CA SPSL)**

California recently passed [SB 95](#), which requires employers of 26+ employees to provide Covid-related Supplemental Paid Sick Leave (“CA SPSL”) in 2021 (a new bank of leave for this year) for the Covid-19 related reasons listed below to any of their employees who work in CA. Employers must provide this leave beginning on March 29, 2021, retroactive to 1/1/2021. Requirements end on September 30, 2021.

**Amount of Leave:** Full time employees may be eligible for up to 80 hours of CA SPSL. Part-time employees are eligible for leave in the amount equal to hours normally worked in a two-week period. If employees have taken Emergency Paid Sick Leave (EPSL) under FFCRA between January 1, 2021 and March 29, 2021, an equivalent amount of CA SPSL time will be deducted from their CA SPSL bank of available hours. The Client Services team has set up PTO plans and added a bank of CA SPSL time to eligible CA employees’ profiles, and balances will appear on pay statements. They have also generated reports of eligible employees’ use of EPSL under the FFCRA.

**Reasons for Leave:**

1. An employee is subject to a quarantine or isolation period defined by an order **or** guidelines of the State Department of Public Health, the CDC or a local health officer
2. An employee is advised by a health care provider to self-quarantine
3. An employee is experiencing symptoms of Covid-19 and seeking a diagnosis
4. An employee needs time off for an appointment to get the Covid-19 vaccine
5. An employee has symptoms related to having the Covid-19 vaccine and is unable to work or telework
6. An employee is caring for a family member who is subject to an order or guidelines or has been advised to self-quarantine
7. An employee is caring for a child whose school or daycare is closed due to Covid-19

Requesting medical certification is generally not permissible, and employers must grant leave immediately upon request.

**Rate of pay:** For exempt employees, the rate of pay for CA SPSL is equal to what is usually paid for other types of paid leave. For non-exempt employees, rate of pay for each hour of CA SPSL must be the highest of:

- 1) Regular rate of pay for the workweek in which leave is taken
- 2) State minimum wage
- 3) local minimum wage or
- 4) average hourly rate (without OT) for the preceding 90 days

**Not to exceed \$511 per day and \$5,110 in total for 2021 CA SPSL.**

**Requirements:** Employers are required to provide a notice to employees that specify leave rights. The Labor Commissioner has developed a [model notice](#) that may be used to satisfy the requirements. Employers must also include available balances and itemized usage of SPSL on pay statements.

**Pay codes:**

As CA SPSL can only be taken for reasons which may be eligible for tax credits under the American Recovery Plan Act (we are awaiting further guidance from the IRS), we have created new pay codes track this leave:

- **CASPSL** - CA Supplemental Paid Sick Leave – Pays the employee at 100% their pay rate (up to \$511 per day) – 100% of wages (up to \$511 per day) tax credit is applied to your payroll invoice. This should be used for reasons 1 – 5 above, if the employer has less than 500 employees, AND the employee has **NOT** used their available EPSL time under FFCRA/ARPA.

- **CASPSLX** - CA Suppl Paid Sick Leave-NC – Pays the employee at 100% their pay rate (up to \$511 per day) - **NO** Credit is applied to invoice. This should be used for all reasons above, if the employer has more than 500 employees, or if the employee has used their available EPSL time under FFCRA/ARPA.
- **CASPSLCC** - CA Suppl Paid Sick Leave Care - Pays the employee at 100% their pay rate (up to \$511 per day) – 2/3 of wages (up to \$200 per day) credit **IS** applied to client's invoice. This should be used for reasons 6 - 7 above, if the employer has less than 500 employees, AND the employee has NOT used their available EPSL time under FFCRA/ARPA.

If you are in immediate need of CA SPSL for an employee, and balances have not yet been added for your employees, please contact your Payroll Specialist.

*This information does not constitute legal advice. It is strongly suggested that you seek legal counsel before making decisions about policies.*