System Instructions to track budget shortfalls related to COVID-19

1) Authorized Furloughs

Furloughs are a type of temporary leave of absence without pay, having a duration of up to 12 months (ending earlier, subject to appropriate departmental revenue/budget restoration or other circumstances). Furloughs are intended for independent revenue generating University departments and require Cognizant Vice President and Human Resources approval prior to use.

a) Full Furlough

Salaried/Exempt Employees in Benefit-eligible Positions
- Submit Change Employment Status ePAF:
  - Action = Leave of Absence
  - Reason = Furlough
  - Attach the employee's furlough notification document
- Exempt employees may only be furloughed in full week increments to comply with FLSA guidelines; as a result, the furlough must be effective on a Saturday to account for the University's workweek
- Once the ePAF has been approved, a member of the HR Solution Center will reach out to the ePAF initiator to coordinate benefits billing. If you have additional questions, please email HRBilling@utah.edu.

Hourly/Non-Exempt Employees in Benefit-eligible Positions
- Submit Change Employment Status ePAF:
  - Action = Leave of Absence
  - Reason = Furlough
  - Attach the employee's furlough notification document
- Furlough effective date can be on any day of the week
- Once the ePAF has been approved, a member of the HR Solution Center will reach out to the ePAF initiator to coordinate benefits billing. If you have additional questions, please email HRBilling@utah.edu.

Notes
- Department will pay full cost of health and dental coverage, University-provided life insurance, and employer portion of disability insurance
- Employee will pay the cost of other voluntary benefits
- Employee will not accrue leave while on full furlough

b) Reduced Hours / Rotating Furlough

Salaried/Exempt Employees in Benefit-eligible Positions
- Submit Change Employment Status ePAF:
  - Action = Paid Leave of Absence
  - Reason = Furlough
  - Attach the employee's furlough notification document

Exempt employees may only be furloughed in full week increments to comply with FLSA guidelines; as a result, the furlough must be effective on a Saturday to account for the University's workweek

Time must be entered into Kronos during furloughed/unpaid weeks:
- o **<mark>Employee will enter Unpaid Excused (UPE) in Kronos for hours that will be unpaid</mark>** (otherwise salary will be paid)

Hourly/Non-Exempt Employees in Benefit-eligible Positions
- Submit Change Employment Status ePAF
  - o Action = Paid Leave of Absence
  - o Reason = Furlough
  - o Attach the employee's furlough notification document

Time must be entered into Kronos during days worked:
- o Employee will enter hours worked on days the employee is scheduled to work
- o For the time the employee is on furlough/unpaid status, no time should be recorded

Notes
- No need to set employee up on billing, as long as employee is still receiving pay for hours worked each pay period
- Employee will continue to accrue hours on leave plans

2) Unpaid Leaves of Absence (Employees in Benefit-eligible Positions)
This option applies to employees in a department that has not been authorized to furlough employees. An unpaid LOA can be used when it is not possible for the employee to work remotely or when the employee does not have any work to do, and the employee has *exhausted all accruals*.

Salaried/Exempt Employees in Benefit-eligible Positions
- Submit Change Employment Status ePAF:
  - o Action = Leave of Absence
  - o Reason = COVID-19
  - o Attach the employee's LOA notification document
  - o Once the ePAF has been approved, a member of the HR Solution Center will reach out to the ePAF initiator to coordinate benefits billing. If you have additional questions, please email HRBilling@utah.edu.

Hourly/Non-Exempt Employees in Benefit-eligible Positions
- Submit Change Employment Status ePAF
  - o Action = Leave of Absence
  - o Reason = COVID-19
  - o Attach the employee's LOA notification document
  - o Once the ePAF has been approved, a member of the HR Solution Center will reach out to the ePAF initiator to coordinate benefits billing. If you have additional questions, please email HRBilling@utah.edu.

Notes
- Department will pay full cost of health and dental coverage, University-provided life insurance, and employer portion of disability insurance
- Employee will pay the cost of other voluntary benefits
- Employee will not accrue leave while on unpaid LOA

3) Paid Leave of Absence (Employees in Benefit-eligible Positions)
This option applies to employees in a department that has not been authorized to furlough employees. A Paid LOA can be used when it is not possible for the employee to work remotely or when the employee does not have any work to do, and the employee has *accruals to use*.

Salaried/Exempt Employees in Benefit-eligible Positions
- Submit Change Employment Status ePAF:
  - Action = Paid Leave of Absence
  - Reason = COVID-19
  - Attach the employee's LOA notification document
- Time must be entered into Kronos
  - Accrual hours entered at the employee's direction (vacation and personal preference must be exhausted before sick leave can be used for a non-health related COVID-19 absence – sick leave may be used first if the employee is unable to work because the employee or eligible family member is unable to work because of illness)
  - **Employee will enter Unpaid Excused (UPE) in Kronos for hours that will be unpaid** (otherwise salary will be paid)

Hourly/Non-Exempt Employees in Benefit-eligible Positions
- Submit Change Employment Status ePAF:
  - Action = Paid Leave of Absence
  - Reason = COVID-19
  - Attach the employee's LOA notification document
- Time must be entered into Kronos
  - Accrual hours entered at the employee's direction (vacation and personal preference must be exhausted before sick leave can be used for a non-health related COVID-19 absence – sick leave may be used first if the employee is unable to work because the employee or eligible family member is unable to work because of illness)

Notes
- No need to set employee up on billing, as long as employee is still receiving pay for hours each pay period
- Employee will continue to accrue additional leave

4) Short Work Break (Employees NOT in Benefit-eligible Positions)
This option is only available for employees in positions that are not eligible for benefits, when it is not possible for the employee to work remotely or when the employee does not have any work to do.
- Submit Change Employment Status ePAF
  - Action = Short Work Break
  - Reason = COVID-19
  - Attach the employee's Short Work Break notification document (if applicable)

Unemployment Benefits

- Employees may file for Unemployment Insurance (UI) benefits if they have unpaid time resulting from COVID-19
  - If employee is using accruals or working intermittently, they will report earnings; UI benefits will be offset accordingly
- UHRM is using September 1, 2020, as the employee return date on unemployment claims in order to expedite the claim process; this is an arbitrary date (employees may be asked to return to work sooner or later than that date)
- For more information about Unemployment Benefits, employees may visit Utah Department of Workforce Services at https://jobs.utah.gov/ui/home