

**Employee Agreement in Connection with Emergency Paid Leave (EPL)  
Provided Under Section 4001 of the American Rescue Plan Act of 2021**

*(to be signed before approval of an employee's first use of EPL)*

I,  (insert printed employee's full name), understand that IRS is granting EPL on a conditional basis, subject to the availability of monies in the EPL Fund. I understand that if the EPL Fund is exhausted before the IRS receives reimbursement from the Fund for any use of EPL by me, the affected conditional EPL will be cancelled, and I will be responsible for eliminating the resulting leave debt by taking one or both of the following actions:

- Requesting other paid leave or paid time off (as available to me and as appropriate for the given circumstance under normal leave rules) to substitute for the cancelled EPL (for example; annual leave (including advanced annual leave), sick leave (including advanced sick leave), compensatory time off for overtime work, compensatory time off for travel, credit hours under a flexible work schedule, and any limited amount of administrative leave that IRS may grant me.

AND/OR

- Voluntarily providing monetary reimbursement to the IRS to satisfy the overpayment debt resulting from receiving payments for a period of time when I should have been in leave without pay status.

If I do not eliminate the leave debt by substituting other paid leave or paid time off, I agree to make the required monetary reimbursement to the IRS, who granted conditional EPL, and to permit offset of Federal payments (including salary payments) to recover the amount owed. (Note: Any offset of salary payments will be limited to 15 percent of my disposable pay, except in the case of a final check at the time of separation from employment.) However, I reserve the right to challenge the IRS decision through any applicable administrative grievance procedure, negotiated grievance procedure, or judicial process and to seek return of any amounts erroneously collected from me.

Employee's Signature	Date

Note: This employee agreement must be filed with an employee's EPL request(s).