

# COVID-19 Emergency Paid Leave (EPL) Employee Notification and Leave Request Form\*

## Part I. Identifying Information

Employee Name

Telephone number (work)

Email address (work)

Name of IRS organization (business unit, division, branch, etc.)

## Part II. EPL Qualifying Circumstance Causing the Employee to be Unable to Work

Employee is unable to work (including telework) because the employee is (check the appropriate box):

1. Subject to a COVID-19 governmental quarantine or isolation order/advisory
2. Advised by a health care provider to self-quarantine due to COVID-19 concerns
3. Caring for an individual subject to (1) a COVID-19 governmental quarantine or isolation order/advisory or (2) advised by a health care provider to self-quarantine due to COVID-19 concerns
4. Experiencing symptoms of COVID-19 and actively seeking (i.e., taking immediate steps to obtain) a medical diagnosis
5. Caring for a child when required because, due to COVID-19 precautions, the child's school or place of care has been closed, or the child is participating in virtual learning instructions, or the child's care provider is unavailable
6. Experiencing any other substantially similar condition (as approved by Office of Personnel Management (OPM))
7. Caring for a family member (a) who has a "mental or physical disability"\* or who is 55 years of age or older and (b) who is "incapable of self-care"\*, without regard to whether another individual other than the employee is available to care for such family member, if the place of care for such family member is closed or the direct care provider is unavailable due to COVID-19 (\*as those terms are defined in the [OPM guidance](#))
8. Obtaining immunization related to COVID-19 or recovering from any injury, disability, illness, or other condition related to such immunization (after using any administrative leave provided by IRS policy)

*Note: Additional documentation in connection with the identified qualifying circumstance is required and must be attached to this request.*

## Part III. Dates

Date use of EPL begins	Anticipated	Actual
Date use of EPL ends	Anticipated	Actual

## Part IV. Employee Certifications (initial each box)

I attest that I will be using EPL to be excused from duty only during hours when I am unable to work (including telework) because an EPL qualifying circumstance applies to me.

I understand that any EPL provided to me will reduce my total creditable service used to calculate any Federal civilian retirement annuity benefit I may receive.

I attest that I have signed the EPL Employee Agreement and understand that the granting of EPL is conditional upon the availability of monies in the EPL Fund and that I will be obligated to take action as described in the EPL Employee Agreement to resolve any overpayment debt if conditional EPL is cancelled due to Fund exhaustion.

I hereby certify that all statements made in this application are true and correct to the best of my knowledge and belief. I understand that a false or misleading certification may be grounds for disciplinary action, up to and including removal.

## Part V. Employee Signature/Manager Approval

Employee's Signature

Date

Manager's Conditional Approval Signature

Date

### Additional Documentation Requirements

An employee must submit the following additional documentation in connection with each identified Qualifying Circumstance, as applicable:

Qualifying Circumstance	Insert ✓ if completed	Nature of Document	Instructions
1.		The governmental quarantine or isolation order applicable to the employee	Attach the order or provide web address below:
2.		The name of the health care provider who advised the employee to self-quarantine due to COVID-19 concerns	Provide name below:
3.		The governmental quarantine or isolation order applicable to the individual being cared for by the employee (if applicable)	Attach the order or provide web address below:
3.		The name of the health care provider who advised the individual being cared for by the employee to self-quarantine due to concerns related to COVID-19 (if applicable)	Provide name below:
4.		<i>No generally required additional documentation</i>	
5.		The name of the child being cared for	Provide name below:
5.		The name of the school, place of care, or child-care provider and a brief description of the situation (i.e., closure, use of on-line instruction, unavailability of the child-care provider)	Provide information below:
5.		A written explanation regarding why the employee's circumstances (e.g., ages of children, number of children, special needs of children, lack of other adults in the home) make the employee unable to work during the requested hours of leave	Provide explanation below:

Qualifying Circumstance	Insert ✓ if completed	Nature of Document	Instructions
6.		<i>Any documentation the Director of OPM requires</i>	Follow IRS instructions based on OPM guidance
7.		The name of the family member with a mental or physical disability (if applicable)	Provide name below:
7.		The name and age of the family member that is 55 years or older (if applicable)	Provide name and age below:
7.		The name of the place of care that is closed or the direct care provider that is unavailable due to COVID-19	Provide name below:
7.		A written explanation regarding why the employee's care responsibilities make the employee unable to work during the requested hours of leave	Provide explanation below:
8.		<i>No generally required additional documentation</i>	

**NOTE:** In addition to the above generally required documentation requirements, IRS is authorized to request supplemental information, explanations, or certifications from an employee if IRS has reason to believe that EPL is not being used appropriately. Once an employee has met the generally required documentation requirements described above, the IRS may grant conditional approval of EPL. However, IRS may deny EPL based on an IRS determination that an employee's justification for the leave is not supported by the documents submitted or any other available facts. If the IRS questions the validity or adequacy of the employee's justification, the employee must have an opportunity to provide documentation or further supplement their response to the IRS before EPL is denied. The IRS may conditionally approve use of EPL pending receipt of supplemental documentation and other information as required under the first sentence of this NOTE; however, it must ensure that the employee understands their obligation to resolve the overpayment of leave if the IRS's final decision is to deny the leave.

**Privacy Act Notice:** We ask for the information on this form to administer COVID-19 EPL under Section 4001 of the American Rescue Plan Act of 2021 (Pub. L. 117-2), enacted March 11, 2021. This Act and 5 USC Section 301 authorize us to collect this information. This form is provided for your convenience; its use is voluntary. You are not required to apply for EPL; however if you do apply, you must provide the information requested on this form. We use this information to determine your eligibility for EPL. Failure to provide the requested information may delay or prevent processing your application for EPL. Providing false information may subject you to penalties. Routine uses include giving this information to the Department of Justice for civil and criminal litigation, to Social Security Administration and state and local taxing authorities for payroll tax purposes, to financial institutions for payroll purposes, and to OPM or the Government Accountability Office when needed for evaluation of EPL administration.

**\*This form must be submitted to your manager each pay period EPL is requested.**