Employee Handbook to the Family and Medical Leave Act

This document provides general information about the firm's administration of the Family Medical Leave Act (FMLA) and is not intended to be the sole source of information regarding FMLA. In all cases, applicable state and federal laws, rules and policies govern the employee's and the firm's rights and responsibilities and obligations, not this document.

FMLA is not an optional benefit. The law requires the firm to provide these entitlements.

Federal and state laws prohibit retaliation against an employee with respect to hiring or any other term or condition of employment due to the inquiry, request, or use of Family Medical Leave.

Due to the complexities of FMLA and the firm's other leave policies, individuals are encouraged to consult with the Benefits Department regarding employee and employer rights and responsibilities under FMLA.

Contents

Introduction

The Family and Medical Leave Act (FMLA) was enacted to assist employees and employers in balancing the demands of the workplace with the needs of employees and their families when leave is needed for serious health conditions.

Whether you need to take time off work because of your own serious health condition or because you need to care for an eligible family member with a serious health condition, you may be eligible for unpaid, job-protected leave during the leave year. Leave may be taken all at once or intermittently depending on the requirements of the medical condition. The leave laws define who is eligible, what absences qualify and how much leave time you may take.

FMLA was enacted by Congress in 1993 and requires covered employers to provide eligible employees job protection, job restoration and continuation of medical and dental benefits under certain conditions. FMLA is regulated by the U.S. Department of Labor, Wage and Hour Division.

Is the Firm a Covered Employer?

The firm qualifies as a covered employer under FMLA. As such, the firm must comply with and consistently provide the protections afforded under the law(s) to all eligible employees.

How does the firm define the Leave Year?

Under FMLA, an employer must designate its 12-month “leave year” by choosing one of four methods provided by the law. The firm has designated the “rolling” method to determine the leave year for firm employees.

The “rolling” method specifies the firm will look back on the calendar for one year from the first day of your requested leave to determine if you are eligible under FMLA and how much leave you have available to use. You are entitled to use any balance (or number of hours) of the 12 workweek FMLA leave period that has not been used during the preceding 12 months.

What can FMLA do for me?

FMLA provides you with up to 12 weeks of job-protected time off for a qualifying reason for yourself or a qualifying family member. FMLA time off will be unpaid leave, unless you are eligible to receive compensation through Flexible Time Off (FTO), Short-Term Disability, or Bonding Leave. The time off you take under FMLA will not be held against you in employment actions such as hiring, promotions or discipline. Your health insurance coverage will continue while you are on FMLA leave. The firm will continue to pay the employer portion and you will be responsible to pay the applicable employee portion. You are not required to make up hours missed due to FMLA in your annual budgeted hours. For planned absences, only budget time expected to be worked and reported.

You may take time off as either a single block of time (**continuous**) or in multiple, smaller blocks of time (**intermittently**) if medically necessary. If you need multiple periods of leave for planned medical treatments such as physical therapy appointments, you must try to schedule the treatment at a time that minimizes the disruption to firm business.

What reasons are eligible for an FMLA leave?

You may take FMLA leave for a variety of reasons. Refer to the chart below to determine if the reason for the leave qualifies under FMLA.

FMLA Eligible Reasons
A. Your own serious health condition – includes disability related to pregnancy or childbirth
B. To care for an eligible family member with a serious health condition
C. To care for/bond with a newborn, newly placed adopted or foster child under the age 18 (or over 18 if incapable or self-care)
D. Military Caregiver Leave to care for a covered service member or veteran with a serious injury or illness
E. Qualifying Exigency for a covered military member's call to active duty

What absences qualify under FMLA?

A & B: Serious Health Condition – FMLA provides up to 12 weeks of unpaid job protected leave when an eligible employee is unable to work because of his or her own serious health condition or to care for a covered family member who has a qualifying serious health condition. A qualifying serious health condition may include an illness, injury, impairment or physical or mental condition. Refer to "What is a Serious Health Condition?" for additional information.

C: Parental – FMLA allows an eligible employee to take leave for the birth of a child and to bond with the newborn child, or for the placement of a child for adoption or foster care, and to bond with that child. Men and women have the same right to take leave to bond with their child, but it must be taken within one year of the child's birth or placement. Normally, leave to bond with a child must be taken as a continuous block of leave, however the firm provides Bonding Leave that can be used intermittently.

D: Military Caregiver – FMLA provides a special leave entitlement that permits eligible employees (spouse, son, daughter, parent or next of kin) to take up to 26 workweeks of unpaid leave to care for a covered service member or veteran with a serious injury or illness. A **covered service member** is a current member of the Armed Forces, including a member of the National Guard or Reserves, who has a serious injury or illness incurred in the line of duty on active duty for which he or she is undergoing medical treatment, recuperation or therapy, which may cause him or her to be medically unfit to perform the duties of his or her office, grade, rank, or rating. A **covered veteran** is a veteran who was a member of the Armed Forces, including a member of the National Guard or Reserves who was discharged or released under conditions other than dishonorable and was discharged within the five-year period before the eligible employee first requests FMLA military caregiver leave.

E: Qualifying Exigency – FMLA provides unpaid protected time off for qualifying exigencies when a covered employee's spouse, child, or parent is a member of the Armed Forces, National Guard or Reserves and is deployed to a foreign country. A qualifying exigency includes short notice deployment, military events and related activities, childcare and school activities, care of the military member's parent, financial and legal arrangements, counseling, rest, and recuperation (limited to 15 days), post-retirement activities (within 90 days) and any other event that the employee and employer agrees is a qualifying exigency.

Who is eligible for FMLA leave?

To be eligible to take FMLA leave, an employee must meet the following criteria:

Employed by the firm – 12 months (does not need to be consecutive)

Hours Worked – 1,250 hours in the previous 12 months

When counting the number of hours for this purpose, the firm counts only hours the employee actually worked. Paid time away, such as FTO, Holiday, or unpaid leave time does not count as hours worked for FMLA eligibility purposes.

Who is an Eligible Family Member under FMLA?

- Spouse (legal spouse)
- Child under age 18 (over 18 if incapable of self-care due to mental or physical disability) – biological, adopted, or foster children, stepchildren, legal wards, or children for whom you stand in place of a parent (in loco parentis)
- Parent (biological, adoptive, or foster parent or stepparent or individual who stood *in loco parentis)* – in-laws are not eligible family members.

What if I don't want to use FMLA leave?

If you are an eligible employee who is absent from work for a reason that qualifies under FMLA leave, the firm will designate the absence as FMLA. FMLA leave is not just a benefit; it is an entitlement that is applied as the need occurs following federal guidelines and firm policy.

What is a Serious Health Condition?

A serious health condition is an illness, injury, impairment, physical, or mental condition that incapacitates you or an eligible family member for three consecutive days or longer, and involves at least one of the following:

- **Hospital Care** – Inpatient care, *i.e.*, an overnight stay, in a hospital, hospice or residential medical care facility, including any period of incapacity or subsequent treatment in connection with or consequent to such inpatient care

- **Absence Plus Treatment** – A period of incapacity of more than three consecutive calendar days including any subsequent treatment or period of incapacity (relating to the same condition) that also involves one of the following:

- Two or more treatments by a health care provider, by a nurse or physician's assistant under direct supervision of a health care provider, or by a provider of health care services, *e.g.*, physical therapist, under orders of, or on referral by, a health care provider
- One treatment by a health care provider which results in a regimen of continuing treatment under the supervision of the health care provider

➢ **Pregnancy** – Any period of incapacity due to pregnancy related disabilities, or for prenatal care

➢ **Chronic Conditions Requiring Treatments** – A chronic condition exists when the condition meets each of these criteria:

- Requires periodic visits for treatment by a health care provider, or by a nurse or physician's assistant under direct supervision of a health care provider
- Continues over an extended period of time (including recurring episodes of a single underlying condition)
- May cause episodic rather than a continuing period of incapacity, *e.g.*, asthma, diabetes, epilepsy

➢ **Permanent/Long-Term Conditions Requiring Supervision** – A period of incapacity which is permanent or long-term due to a condition for which treatment may not be effective; the employee or family member must be under the continuing supervision of a health care provider, but not necessarily receiving active treatment - examples include Alzheimer's, a severe stroke, or the terminal stages of a disease

➢ **Multiple Treatments (Non-Chronic Conditions)** – Any period of absence to receive multiple treatments (including any period of recovery time) by a health care provider or by a provider of health care services under orders of, or on referral by, a health care provider, either for restorative surgery after an accident or other injury, or for a condition that would likely result in a period of incapacity of more than three consecutive calendar days in the absence of medical intervention or treatment, such as cancer (chemotherapy, radiation, etc.), severe arthritis (physical therapy) and kidney disease (dialysis)

Important definitions for understanding what qualifies as a Serious Health Condition:

- **Incapacity** is the inability to work, attend school, or perform other regular daily activities due to a serious health condition or treatment for, or recovery from, a serious health condition.
- **Treatment** includes examinations to determine if a serious health condition exists and/or evaluations of the condition. It does not include routine physical, eye or dental examinations.

What is NOT a Serious Health Condition?

Examples of what would generally not be considered a serious health condition may include:

Common Cold	Treatment for acne
Flu	Headache (other than migraines)

Earache	Routine medical or dental visit
Sore throat	Plastic surgery for cosmetic purposes

Any of the above may become a serious health condition if medical treatment is sought and you or your family member are incapacitated for three or more calendar days.

How much FMLA leave do I get?

An eligible employee has up to 12 weeks of unpaid leave available during the 12-month "rolling" leave year.

Leave entitlement for part-time employees. If you are a part-time employee, your leave entitlement will be pro-rated based on your flexible work arrangement or average hours per week worked. For example, if you normally work 30 hours per week, you would be entitled to leave time equal to 12 weeks at 30 hours per week.

More than one qualifying condition. You may need FMLA leave for more than one qualifying condition at the same time or during the same leave year. Having more than one qualifying condition does not extend or increase your leave entitlement.

Limitations to FMLA leave when both spouses work at the firm. If you and your spouse both work for the firm, you must share the 12 weeks of FMLA when the leave is taken for either of these reasons:

- Bonding leave (birth, adoption, or foster child placement)
- To care for a parent with a serious health condition

When can I take Intermittent Leave or work a Reduced Work Schedule?

Reasons for Leave	Intermittent Leave or Reduced Work Schedule
Bonding Leave	The firm's Bonding Leave Program provides leave to eligible employees which may be used intermittently. See **Bonding Leave Policy** for more details.
Pregnancy Disability or Prenatal Care	Permitted when medically necessary
Serious Health Condition of employee or a covered family member	Permitted when medically necessary
Qualifying Exigencies Leave for an employee whose spouse, child, or parent is on active duty or is called to active-duty status	Permitted as needed

Military Caregiver Leave to care for a covered service member or veteran with a serious injury or illness	Permitted as medically necessary

What are the Requirements for Intermittent Leave or a Reduced Work Schedule?

If you take time off intermittently or work a reduced work schedule, you must be able to perform the essential functions of your job while you are at work. If you are unable to perform your job responsibilities while at work, you may be required to take continuous leave.

The use of intermittent leave or working a reduced work schedule requires you, your coach, and supervisor to collaborate to balance work and health or family. Open communication and exploring alternatives together are the best ways to avoid or resolve conflicts that might occur. If a situation arises that is not easily resolved between you and your supervisor, contact the HR Manager or HR Business Partner before any action is taken.

If modifications to job duties are requested, you or your supervisor must contact the HRM/HRBP before any action is taken.

Can I use FMLA leave if I am a virtual/remote employee?

Employees who have an approved long-term flex work agreement in place are eligible to take FMLA.

Can I work virtually during my FMLA leave?

Depending on your situation, you may be eligible to work remotely during your leave. If applicable, you will be required to complete and submit a flex-virtual agreement for approval. Contact your HRM/HRBP for questions concerning remote work agreements.

How do I request FMLA leave?

Your initial notification can be made by contacting **myHR@us.forvismazars.com**.

You are not required to specifically ask for FMLA in your leave request, but you do need to provide enough information so the firm is aware your absence(s) may qualify under FMLA. For example: you do not have to tell your supervisor or the firm your diagnosis, but you do need to provide information such as, “I’ve been to the doctor and have been given antibiotics and told to stay home for four days.”

Do I need to provide advance notice of my need for FMLA?

You must provide the firm with appropriate notice of the need for a leave of absence.

- You must generally give 30 calendar days advance notice for planned absences (paid or unpaid).
- If you learn of your need for leave less than 30 days in advance, you must communicate your notice as soon as possible.

Because FMLA is an entitlement, the firm, if given sufficient information, has the right to designate leave as FMLA without your agreement. The firm will advise you when FMLA leave is invoked, specifying the reasons for such action.

What happens after I request FMLA leave?

After you make a request for FMLA leave, the Leave of Absence (LOA) Manager will contact you within two (2) business days via email to provide you with additional resources. You will also be directed to MetLife, the firm's LOA vendor, to file a claim.

Notice of Eligibility. You will receive a Notice of Eligibility from MetLife within 2-5 business days.

Medical Certification. You will be required to sign a medical release authorization form for your own or your family member's serious health condition including the medical provider's contact information. MetLife will send the Medical Certification to the medical provider to complete.

Final Determination. Once MetLife has the necessary information, you will be notified via email or letter if your absence will qualify as FMLA. You will also receive information on how much FMLA leave time you have available, requirements to use available paid leave, and information about your insurance.

Medical Recertification. For chronic or long-term health conditions, recertification may be requested not more often than every 30 days unless one of the following occurs:

- You request an extension of leave
- The duration or nature of the condition has changed significantly
- The firm receives information casting doubt on the reason for your absence

What are the leave notice and call-in procedures I must follow?

During FMLA leave, you must keep the firm informed of the estimated duration of your leave and your intended date to return from leave. If you need to take more or less FMLA leave than originally anticipate, you must notify the Leave of Absence (LOA) Manager.

While on intermittent FMLA leave, you must follow your office's usual notice and call-in procedures unless you are unable to do so, *i.e.*, you are receiving emergency medical care. You may designate a personal representative to act on your behalf, if necessary, by submitting the designation in writing to the LOA Manager.

Can I work for the firm while I am on leave?

You are encouraged to focus on your health or family situation while on leave. If the leave is for your own medical condition, a medical release is required for you to return to work or to perform firm work.

Can I engage in outside or supplemental employment during my leave?

The firm prohibits unauthorized work for another employer while you are on FMLA leave.

How do I report my leave on my timesheet?

The LOA Manager will record time in STAR when you are on block leave (birth parent leave or for a serious health condition). If you are on intermittent leave, you will be responsible to record time missed from work for your FMLA-approved absence. Appropriate time codes will be provided to you by the LOA Manager.

Will I get paid during my FMLA leave?

FMLA is unpaid leave. Employees are not permitted to use Flexible Time Off (FTO) while on a Leave of Absence, including FMLA or any other company-approved leave. FTO may not be used concurrently with a leave of absence, nor may it be used to bridge, extend, or delay an employee's return-to-work date following an approved leave. You may be eligible to apply for Short- Term Disability benefits if your leave is for your own medical condition. If applicable, the firm paid leave will be issued for the first 14 days of your leave of absence

If additional time off is needed beyond the approved leave period, the employee must request a leave extension, which will be reviewed and approved in accordance with applicable leave policies and procedures.

What if I am off work due to a Workers' Compensation Claim?

When you are absent from work due to a disabling compensable injury or you have a pending determination of a workers' compensation claim, FMLA leave will run concurrently if you meet eligibility requirements.

Will my benefits continue while I am on FMLA?

Health Insurance

Your insurance (medical, dental, vision, group life, disability, supplemental life) will continue while you are on FMLA leave. The firm will continue to pay the same employer contribution toward your coverage even if your leave is without pay. You are still responsible to pay your portion of the premiums to avoid cancellation of your coverage.

If you will not have sufficient compensation (due to work hours or paid leave) during your leave to continue payroll deduction of benefits, you have two options for paying your portion of your health and optional benefits:

- Prepay – Notify the LOA Manager sufficiently in advance of your leave to have your portion of the premiums deducted from your pay prior to going on leave
- Post leave – Arrange for catch-up payments/deductions to be withheld once your paychecks resume

Tax Savings Plans

If you are funding a Flexible Spending Account, your contributions will be deducted from your paychecks if you are receiving pay from the firm. If your leave is unpaid, contributions will cease. The firm will give you the opportunity to catch up any missed contributions once you return to work. Alternatively, if you do not wish to catch up missed contributions, the Benefits Department can reset your annual goal with the carrier to a revised amount.

If you are funding a Health Savings Account, your contributions will be deducted from your paychecks if you are receiving pay from the firm during a leave. If your leave is unpaid, contributions will cease.
Contributions will resume when you are receiving pay from the firm. If you wish to change the contribution amount, use the *Change HSA Contribution* life event in the firm's core HR system to make your change request.

If you participate in the firm's Transportation Fringe Benefit Plan, your payroll deductions will continue while you are on leave. You must submit a parking change life event in the firm's core HR system by the appropriate deadline to cease payroll deductions. Failure to cease payroll deductions may result in losing eligibility to use the deducted funds. Please contact the Benefits Department if you need additional information.

401(k) Employee Deferrals and Profit-Sharing Contributions During Leave

You will remain an active participant in the 401(k) Plan during your leave of absence.
If your leave is unpaid, 401(k) deferrals will not be withheld during periods in which you are not receiving eligible Plan compensation. Deferrals will resume when such compensation is paid.

Employees are not required to be actively employed at fiscal year-end to be eligible to receive annual discretionary profit-sharing contributions. Profit-sharing allocations are based on eligible Plan compensation paid to you during the applicable fiscal year (June 1 – May 31).

Holidays and FTO

Employees on a paid or unpaid leave of absence will not receive holiday pay that falls during the time of their leave, unless otherwise required by law. These holidays are not eligible to be carried over or used at a later date.

Is FMLA considered a qualifying event for Section 125 plans?

Under Section 125, FMLA is a qualifying event. You may revoke your election for medical, dental and/or vision and choose another option for the remaining period of leave. Example: If you're on unpaid FMLA during the full 12 weeks of leave, you may request to revoke coverage during the leave. Upon return, you have the right to be reinstated to the coverage in effect prior to the leave.

Does my return date from FMLA leave affect my insurance benefits?

The date you return to work from your approved FMLA leave determines when and how your health insurance benefits are continued or reinstated

How do I add or remove a dependent from my health insurance?

If you lose and/or gain a dependent while on FMLA leave, you must complete a life event within 30 days of the event in the firm's core HR system to make the desired change to your health insurance coverage. Please use this link for additional instructions: https://forvisresourcecenter.com/life-events/

What are the expectations of my ability to work when I return from FMLA leave?

If your leave was for your own serious health condition, you must work with your healthcare provider to determine the appropriate return date. Under the leave laws, you are expected to perform the essential functions of your position when you return from FMLA leave. The firm **will require** a **Medical Release before you can return to work.** The medical release is a statement from your medical provider verifying you are able to return to work. It describes any continuing limitations or physical restrictions.

What happens to my job when I return from FMLA leave?

When you return from leave, you have the right to be restored to the position you held prior to the leave or to an equivalent position (see exceptions below). An equivalent position is one that is nearly identical to your former position in terms of pay, benefits and working conditions and involves the same or substantially similar duties and responsibilities.

Once you return to work, the firm may not be required to continue employment if you would have otherwise been laid off or terminated. You will be held to the same standards for performance, termination, or layoff as other employees.

Exceptions to reinstatement rights upon return from FMLA leave

The firm's obligation to restore you to the same or an equivalent position cease with any of the following conditions:

- If and when the employment relationship would have terminated either through a termination or layoff action if you had not taken leave, *e.g.*, contract ends
- You inform the firm of your intent not to return to work at the expiration of the leave
- You fail to return to work at the expiration of the leave
- You are unable to perform an essential function of your position and reasonable accommodations are not appropriate
- You continue leave after exhausting your leave entitlement in the 12-month period; if you exhaust your FMLA leave and remain off work, your right to reinstatement will be determined by applicable laws such as those relating to worker's compensation for workplace injuries, guidelines for Personal Leave of Absence, and business needs

What if I am unable to return to work after my FMLA Leave?

If you are unable to return to work for your own serious health condition, notify the LOA Manager for any protections that may be afforded to you under the American with Disabilities Act (ADA).

Restricted Access to Medical Information

Medical information relating to FMLA leaves, whether verbal or written, will be kept confidential to the extent possible. Information will be shared on a need-to-know basis only. All medical documents including, but not limited to, medical certifications will be maintained in restricted access files through MetLife.

Should the firm question the adequacy or the completeness of a medical certification provided by your healthcare provider, MetLife will contact you and request additional certification information be submitted within seven (7) calendar days. If you do not resolve any deficiencies in that time frame, MetLife may contact your healthcare provider with your permission for purposes of clarification and authenticity. If you decline to give the firm permission to inquire, the absence may not qualify as FMLA leave.

For questions and/or additional information

Questions about FMLA and requests for additional information may be addressed to myHR@us.forvismazars.com.

Resources

Request for FMLA

https://forvisresourcecenter.com/fmla-medical-leave/

FMLA Employee Checklist

(Under review)

Short-Term Disability & Long-Term Disability

https://forvisresourcecenter.com/disability/

Bonding Leave
https://forvisresourcecenter.com/bonding-leave/

Employee Benefits – Midyear Changes & Life Events https://forvisresourcecenter.com/life-events/

U.S. Department of Labor: Family and Medical Leave Act (FMLA) https://www.dol.gov/agencies/whd/fmla