

Paid Parental Leave for Local Education Agencies and Public Charter Schools

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Division of Finance | Director of Local Finance



Welcome and Introductions



Agenda

- Parental Leave Act
- Overview of First Year
- Submission Tool and Dates
- Accounting for Parental Leave
- Reminders
- Scenarios
- Resources



Parental Leave Act

Chapter 399 of the Public Acts of 2023

- [Public Chapter 399 of 2023](#) is codified at T.C.A. § 8-50-814 and mandates local education agencies (LEAs) grant licensed employees of the LEA six paid workweeks after a birth or stillbirth of the employee's child or employee's adoption of a newly placed minor child.
- The department will reimburse an LEA in an amount equal to the leave paid by the LEA to the eligible employee.
- Effective May 11, 2023

Chapter 875 of the Public Acts of 2024

- [Public Chapter 875](#) amended T.C.A. § 8-50-814
- Inclusive of **public charter schools**
- Effective May 1, 2024
- [Family Leave for the Birth or Placement of Child](#)

Parental Leave Definitions

- “Eligible employee” means a teacher, principal, supervisor, or other individual:
 - Required by law to hold a valid license of qualification for employment in the public schools of this state, and
 - Who has been employed full-time with a local education agency or public charter school for at least twelve (12) consecutive months.
- “Birth” has the same meaning as “live birth” as defined in T.C.A. § 68-3-102

Parental Leave Definitions

- “Newly placed minor child” means the adoption of a minor child that results in a change of custody of that child.
 - Requires court decree
- “Stillbirth” has the same meaning as defined in T.C.A. § 68-3-102
 - Unintended, intrauterine fetal death after a gestational age of not less than 20 completed weeks or with a weight of 350 grams or more.

Overview of First Year

Overview of First Year

- TDOE built Parental Leave Information and Data Tool in ePlan.
 - Opened in November 2023
 - Requires supporting documentation from LEA
 - Quarterly submissions allowed
- LEA submissions reviewed by local finance consultants
- Second review and approval by director of local finance

Overview of First Year

- Total reimbursements = approximately \$22,000,000
- Equivalent to 2,200 employees paid 30 days each
- Multiple submissions for employees taking intermittent leave
- Other factors:
 - LEAs not reimbursed for the cost of substitute teachers
 - LEAs not reimbursed for related administrative costs
 - Some LEAs not requesting reimbursement regularly or at all
 - LEA internal control process
 - Who is completing the submission?
 - Do they understand how to calculate daily rates of salary and benefits?
 - Is the LEA self-auditing the process?

Parental Leave Tool and Submission Dates

Parental Leave Tool in ePlan

The screenshot displays the ePlan interface. On the left is a vertical navigation menu with the following items: Reports, Inbox, Planning, Monitoring, Funding, Data and Information, Reimbursement Requests, Project Summary, LEA Document Library, Address Book, TDOE Resources, Help for Current Page, Contact TDOE, Create Help Desk Ticket, and ePlan Sign Out. A red arrow points to the 'Data and Information' menu item. To the right of the menu are two dropdown menus: '2024' and 'Last Approved'. Below these is a section titled 'Data and Information' containing a list of links: Coordinated School Health Action Plan, Data Report for Students with Disabilities, Education Stabilization Fund - ESSERF Data Collection, Excess Cost, Excess Cost Data Collection Tool, Federal Program Waiver Request, Homeless Immunization Report, McKinney-Vento Subgrant Closeout Report, McKinney-Vento Subgrant Mid-Year Performance Review, Non-Public School Survey, Parental Leave, Physical Activity Compliance Report, and Prayer Certification. A second red arrow points to the 'Parental Leave' link in this list.

Parental Leave Tool and Checklist

- Overview and Instructions Page
- Cover Page
 - Contact information
- Applicable Quarter Expanded Leave Details
- Links for LEAs to provide:
 - Licensures
 - Birth certificates, adoption decrees, or official letters to acknowledge stillbirth
 - Payroll documentation
 - Reimbursement calculations
 - Employee details
- Checklist
 - Helpful reference for LEAs
 - Indicates needed corrections

Change Status To: [Draft Started](#)

[View Change Log](#)

[Delete this Data and Information Revision](#)

Description ([View Sections Only](#) [View All Pages](#))

All
<input type="checkbox"/> History Log
History Log
Create Comment
<input type="checkbox"/> Parental Leave
Overview and Instructions
Cover Page
Quarter 1 Expanded Leave Details
Related Documents
<input type="checkbox"/> Checklist and Review
Parental Leave Checklist
TDOE: Internal Review Quarter 1
All

Parental Leave Tool FY25 Updates

- Assurance checkbox required to be clicked on the Overview and Instructions page.

Maryanne Durski, CFO, is the department contact. She can be reached at Maryanne.Durski@tn.gov.

Click **HERE** 

- * The LEA or Public Charter School Parental Leave Director completing this report has read this Overview and Instructions page.

- Now requesting the days requested in prior quarters on the leave details page

Total Number of Parental Leave Days Requested in Prior Quarter(s)

* Whole or Half (0.50) Days Only


Parental Leave Tool FY25 Updates

*** Parental Leave Point of Contact**

* Contact Name


* Contact Email Address

* Contact Phone Number



Section Below Completed by TDOE

Quarter	Number of Individuals with Requested Leave	Amount TDOE Reimbursed
1	<input type="text"/>	\$ <input type="text"/>
2	<input type="text"/>	\$ <input type="text"/>
3	<input type="text"/>	\$ <input type="text"/>
4	<input type="text"/>	\$ <input type="text"/>
Fiscal Year Total	<input type="text" value="0"/>	\$ <input type="text" value="0.00"/>



- This section on the Cover Page is now completed by TDOE

Parental Leave Submission Dates

Quarter	Open Date	Close Date	Reporting Period
1	10/15/2024	11/5/2024	7/1/2024 - 9/30/2024
2	1/15/2025	2/5/2025	10/1/2024 - 12/31/2024
3	4/15/2025	5/5/2025	1/1/2025 - 3/31/2025
4	7/15/2025	8/5/2025	4/1/2025 - 6/30/2025

Accounting for Parental Leave

Accounting for Parental Leave

- Parental leave reimbursements are paid through Fund 141.
- Revenue code is 46596 Paid Parental Leave.
- Parental leave salaries and benefits initially charged to a federal grant in Fund 142 shall be moved to subfund 995 Parental Leave.
 - Be aware of parental leave costs when making federal reimbursement requests.
- Subfund 995 Parental Leave shall result in a zero balance when reimbursements are posted to cover the salaries and benefits.

Accounting for Parental Leave

- [Parental Leave Accounting Guidelines](#)
 - Includes examples of journal entries and budget amendments
- Quarter 4 parental leave reimbursements should be accrued by the LEA.
- Final amended budgets (State Funds in ePlan) cannot be approved until the quarter 4 parental leave submission has been approved and the payment posted in ePlan.
- The State Funds FER cannot be started until after the parental leave reimbursement shows as paid in Fund 141 in ePlan.

Parental Leave Reminders

Parental Leave Reminders

- At the time of the qualifying event, the employee must have been employed by an LEA or public charter school full-time for 12 consecutive months in a position that, by law or rule, requires a valid license for that position.
- If the 12 months of continuous employment includes employment with a different LEA or public charter school, the current LEA or public charter school must verify and indicate this in the employment history field on the leave details page of the submission.

Parental Leave Reminders

- For eligibility determination, the start date for a new first-year employee is the first workday, not the date the contract was signed.
- The leave start date cannot be prior to 12 consecutive months of full-time employment and licensure.
- The leave start date cannot be prior to the date of the qualifying event.
- The leave end-date must be within 12 months of the qualifying event.

Parental Leave Reminders

- The date of the qualifying event must match the date indicated on the birth certificate, adoption decree, or official notice of stillbirth.
- The reimbursable amounts requested must be clearly documented and calculations indicated.
- The payroll documentation provided must match the period during which leave was taken.
- The employer's reimbursable Social Security and Medicare taxes must be calculated towards the taxable amount, excluding all pretax deductions.

Parental Leave Scenarios

Parental Leave Scenarios

Discuss the following scenarios to determine if the employee would be eligible or ineligible for paid parental leave.



Eligible or Ineligible?

Example 1

A certified teacher was employed with a public school district in Kentucky beginning January 1, 2023, and until beginning employment with a Tennessee local education agency (LEA) on August 1, 2023. The teacher had a baby on January 14, 2024.

Ineligible:

Out of state employment (and licensure) does not satisfy the requirement of being employed by an LEA or public charter school and would not contribute toward the required 12 consecutive months of employment with an LEA or charter school.

Eligible or Ineligible?

Example 2

An LEA signed a contract to hire a first-year, full-time, certified teacher on July 1, 2023. The teacher's first paid workday was August 1, 2023. The teacher had a baby July 15, 2024.

Ineligible:

For purposes of parental leave, the employment start date is recognized as the first paid workday, not the day the contract was signed.

Eligible or Ineligible?

Example 3

Bearing in mind Chapter 875 of the Public Acts of 2024 was signed into law on May 1, 2024, a certified teacher was hired by a charter school in 2018 and has remained full-time. The teacher had a baby on August 18, 2023.

Eligible:

If the employee took leave between May 1, 2024, and August 17, 2024, they would be eligible for parental leave taken during this period. In this instance, they would not qualify for parental leave taken on or after August 18, 2024.

Eligible or Ineligible?

Example 4

A teacher officially adopted (received court decree) a baby on August 30, 2024. She took leave beginning August 26, 2024, to get things ready in her home before the baby's arrival. She had been licensed and employed with the LEA since July 26, 2022.

Eligible:

The teacher met the criteria for eligibility. However, she could not start her paid parental leave until the day that the adoption decree was finalized, on August 30, 2024. Any days taken prior to this date are not eligible for reimbursement.

Eligible or Ineligible?

Example 5

A school nurse was hired for the 2022-2023 school year and worked in that position for the full year. She moved into a full-time teaching position in a CTE Nursing class on August 1, 2024, while working toward her teaching license. This teacher had a baby in May of 2024.

Eligible:

The nurse/teacher had been both licensed and employed for more than 12 continuous months. The teaching position requires the nursing license for industry credentials within the CTE program, making this teacher eligible for parental leave.

Eligible or Ineligible?

Example 6

A teacher officially adopts a child on April 4, 2024. Beginning then, she took all 30 days of paid parental leave consecutively. The next year, the teacher has a baby that is born on February 15.

Eligible:

The teacher used all 30 days for the first qualifying event and must wait until the end of that 12-month period to be eligible for additional days. The teacher may only take parental leave days between April 4, 2025, and February 14, 2026, for the second qualifying event.

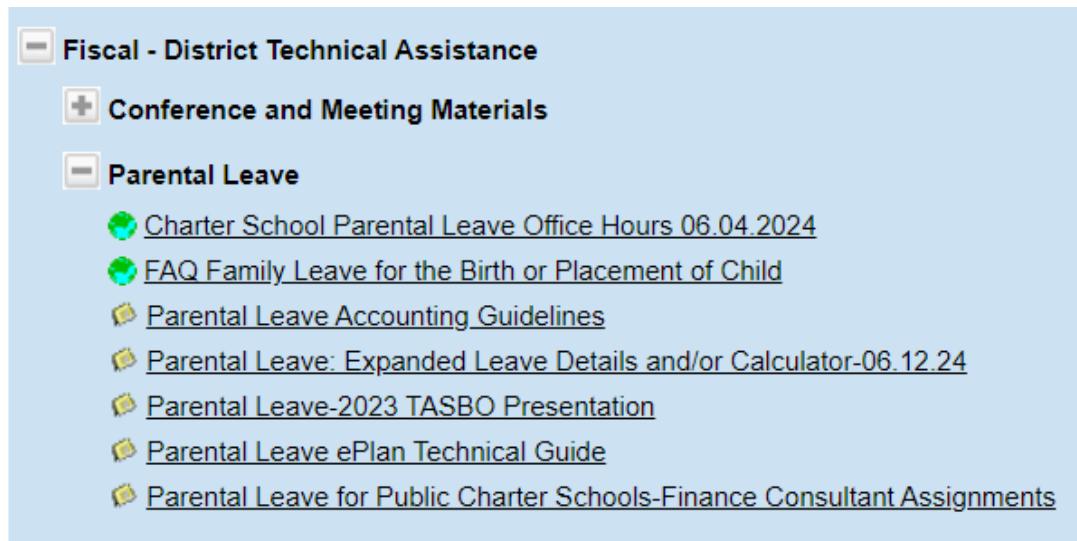
Parental Leave Resources

Parental Leave Template and Calculator

- [Parental Leave Expanded Leave Details and/or Calculator](#)
 - Optional, and may use either one or both
- If Leave Details are keyed into the ePlan Expanded Leave Details page, there is no need to duplicate this on the optional spreadsheet (columns A-N) and vice versa.
- Columns O-AT on the spreadsheet are the calculator tool.
- When using the calculator tool, backup payroll documentation is still required.
- Ensure the total amount on the spreadsheet matches what is keyed into the ePlan Expanded Leave Details page for reimbursement.

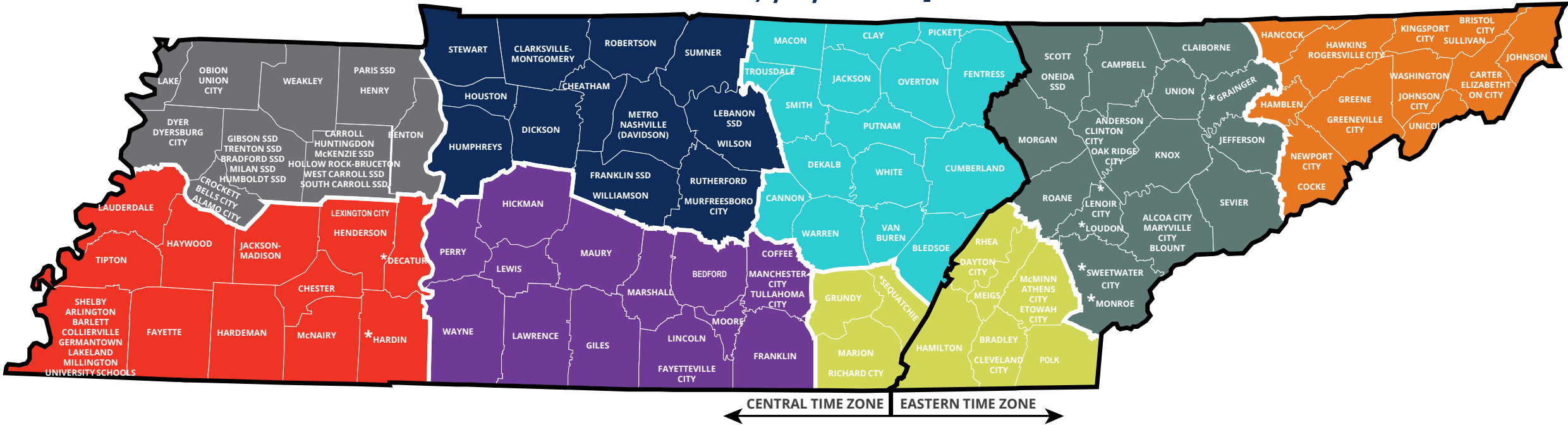
Fiscal-District Technical Assistance

- Go to the ePlan Home page and click on TDOE Resources > Fiscal-District Technical Assistance > Parental Leave.
- [FAQ Family Leave for the Birth or Placement of Child](#)



Regional Finance Consultant District Map

As of 7/1/2024



Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Joshua Dehnz	Meribeth Carpenter	Rob Mynhier	Brian Trisdale	Jasmine Taylor	Taffe Bishop	Shelby Ownbey	Jill Lewis
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*Districts that are assigned to a finance consultant in a different CORE region.

Regional Finance Consultant District Assignment

As of 07/1/2024

Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Joshua Dehnz	Meribeth Carpenter	Rob Mynhier	Brian Trisdale	Jasmine Taylor	Taffe Bishop	Shelby Ownbey	Jill Lewis
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Districts: Alamo City Bells City Benton County Bradford SSD Carroll County Crockett County Dyer County Dyersburg City Gibson County SSD Henry County Hollow Rock-Bruceton SSD Humboldt SSD Huntingdon SSD Lake County McKenzie SSD Milan SSD Obion County Paris SSD South Carroll SSD Trenton SSD Union City Weakley County West Carroll SSD	Districts: Achievement Schools Arlington SSD Bartlett SSD Chester County Collierville SSD Fayette County Germantown SSD Hardeman County Haywood County Henderson County Jackson-Madison County Lakeland SSD Lauderdale County Lexington City McNairy County Millington Shelby County Tipton County University Schools WTSD	Districts: Cheatham County Charter Schools Commission Dickson County Dept. of Children Services Dept. of Corrections Franklin SSD Houston County Humphreys County Lebanon SSD Metro-Nashville Montgomery County Murfreesboro City Robertson County Rutherford County Stewart County Sumner County TN School for Blind Williamson County Wilson County *Jackson County	Districts: Alvin York Institute Bledsoe County Cannon County Clay County Cumberland County DeKalb County Fentress County Macon County Overton County Pickett County Putnam County Smith County Trousdale County Van Buren County Warren County White County *Sequatchie County	Districts: Bedford County Coffee County Fayetteville City Franklin County Giles County Hickman County Lawrence County Lewis County Lincoln County Manchester City Marshall County Maury County Moore County Perry County Tullahoma City Wayne County *Decatur County *Hardin County	Districts: Athens City Bradley County Cleveland City Dayton City Etowah City Grundy County Hamilton County Marion County McMinn County Meigs County Polk County Rhea County Richard City *Lenoir City *Loudon County *Monroe County *Sweetwater City	Districts: Alcoa City Anderson County Blount County Campbell County Claiborne County Clinton City Jefferson County Knox County Maryville City Morgan County Oak Ridge Oneida SSD Roane County Scott County Sevier County TSDK Union County	Districts: Bristol City Carter County Cocke County Elizabethton City Greene County Greeneville City Hamblen County Hancock County Hawkins County Johnson City Johnson County Kingsport City Newport City Rogersville City Sullivan County Unicoi County Washington County *Grainger County

*Districts that are assigned to a finance consultant in a different CORE region.

Local Finance Division Contacts



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Resources

- Tennessee Department of Education [Education \(tn.gov\)](https://www.tn.gov/education)
- Tennessee State Board of Education [Rules, Policies and Guidance \(tn.gov\)](https://www.tn.gov/education/rules-policies)
- ePlan TDOE Resources <https://eplan.tn.gov/>
- Tennessee Comptroller of the Treasury [Comptroller of the Treasury - Comptroller.TN.gov](https://www.comptroller.tn.gov/); [Manuals \(tn.gov\)](https://www.comptroller.tn.gov/manuals)
- Tennessee Consolidated Retirement System <https://treasury.tn.gov/Retirement/Information-and-Resources/TCRS-Overview-and-Self-Service>
- Tennessee General Assembly [Legislation - TN General Assembly](https://www.tn.gov/legislation)
- County Technical Assistance Service (CTAS) Record Retention <https://www.ctas.tennessee.edu/eli/departments-education-records>
- Electronic Code of Federal Regulations [eCFR :: Home](https://www.ecfr.gov/)
- Tennessee Code Annotated [Tennessee Code Unannotated – Free Public Access | Main Page \(lexis.com\)](https://www.lexis.com/tn)

Fraud, Waste or Abuse

Citizens and agencies are encouraged to report fraud, waste, or abuse in State and Local government.

NOTICE: This agency is a recipient of taxpayer funding. If you observe an agency director or employee engaging in any activity which you consider to be illegal, improper or wasteful, please call the state Comptroller's toll-free Hotline:

1-800-232-5454

Notifications can also be submitted electronically at:

comptroller.tn.gov/hotline



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