

Parental Leave Updates

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Agenda

- Parental Leave Act
- Parental Leave Board Policy
- New Parental Leave Tool and Submission Dates
- Leave Details Clarification
- New Parental Leave Calculator
- Payroll Documentation Examples
- Corrections to Submissions
- Accounting for Parental Leave
- Resources



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Parental Leave Act

Chapter 399 of the Public Acts of 2023

- [Chapter 399 of the Public Acts of 2023](#) is codified at T.C.A. § 8-50-814 and mandates local education agencies (LEAs) grant eligible licensed employees of the LEA six paid work weeks after a birth or stillbirth of the employee's child or 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.
- Leave must be paid at 100 percent of the employee's salary
- Effective May 11, 2023

Chapter 875 of the Public Acts of 2024

- [Chapter 875 of the Public Acts of 2024](#) amended T.C.A. § 8-50-814
- Inclusive of **public charter schools**
- Effective May 1, 2024

Chapter 163 of the Public Acts of 2025

- Amends T.C.A. § 8-50-814(a), effective April 11, 2025.
- Authorizes an eligible employee to qualify for paid leave during the legal process for adopting a newly placed minor child.
[Chapter 163 of the Public Acts of 2025](#)
- “Adoption” includes that period of time beginning with the filing of an adoption petition and the initial placement of a minor child within the residence of a prospective adoptive parent pursuant to a court-ordered parental power of attorney or guardianship or custodial order until the issuance of a final order of adoption by the court.

Chapters 235 and 296 of the Public Acts of 2025 as Codified in T.C.A. § 8-50-814

- Changes the definition of “eligible employee”
- Requires each local school board to adopt a policy regarding how the 6 work weeks will be taken
- Effective April 23 and 24, 2025, respectively
- [Chapter 235 of the Public Acts of 2025](#)
- [Chapter 296 of the Public Acts of 2025](#)
- [Family Leave for the Birth or Placement of Child Guidance](#)

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 meets the following requirements:
 - Has a valid license of qualification, or an emergency credential issued by the Tennessee Department of Education (department), required for the position the employee holds;
 - Has been employed full-time with the same local education agency or public charter school for at least twelve (12) consecutive months in a position for which the employee is required by law to hold a valid license of qualification, or an emergency credential issued by the department, at the time of the birth, adoption, or stillbirth of the employee’s child; and

Parental Leave Definitions

- “Eligible employee” (*continued*):
 - Has held a valid license of qualification or an emergency credential issued by the department for the entire twelve (12) consecutive months of employment with the local education agency or public charter school.
- “Birth” has the same meaning as “live birth” as defined in T.C.A. § 68-3-102.

Parental Leave Definitions

- “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.
- “Newly placed minor child” means the adoption of a minor child that results in a change of custody of that child.

Six (6) Work Weeks of Paid Leave

- Each local board of education and public charter governing body shall adopt a policy that requires the six (6) workweeks of paid leave to be:
 - taken consecutively, except in extenuating circumstances as determined and approved by the director of schools or the director of the public charter school; or
 - taken non-consecutively, but in increments of no less than one (1) week; and
 - taken within twelve (12) months of the qualifying event.

Parental Leave Board Policy

Board Policy Upload

- Each submission must have a compliant board-approved policy before reimbursements will be paid.
- The policy must be uploaded in the Parental Leave Tool, even if previously uploaded in Q4 of FY25.
- The Tennessee School Board Association (TSBA) has developed a parental leave policy template to assist LEAs with developing their policy.

Board Policy Upload

- Each LEA and public charter school will upload its board policy on the Cover Page of the Parental Leave Tool.

* Parental Leave Point of Contact		
* Contact Name		
<input type="text"/>		
* Contact Email Address		
<input type="text"/>		
* Contact Phone Number		
<input type="text"/>		

Related Documents		
Documents		
Type	Document Template	Document/Link
(Parental Leave) School Board Policy for Parental Leave [Upload at least 1 document(s)]	N/A	

The law requires LEAs and public charter school governing bodies to adopt a policy that requires the six workweeks of parental leave to be taken: (1) Consecutively, except in extenuating circumstances, as determined and approved by the director of schools or the director of the public charter school, as applicable; or (2) Non-consecutively, but in increments of no less than one week. Therefore, it is up to the LEA and the public charter school governing body if they adopt a policy that includes both options 1 and 2, or just one of the options. Additionally, the adopted policy must require the leave to be used within 12 months of the birth or stillbirth of the employee's child or the employee's adoption of a newly placed minor child.

Approvable Board Policy

- As your first submission of FY26 is made, we will review the board policy for the following components:
 - Defines whether employees take leave 1) consecutively, except in extenuating circumstances, as determined and approved by the director of schools or the director of the public charter school; 2) non-consecutively, but in increments of no less than one week.
 - You may offer option 1 or 2, or both.
 - Requires that leave be used within 12 months of the birth or stillbirth of the employee's child or the employee's adoption of a newly placed minor child.

Reminders of Eligibility Criteria

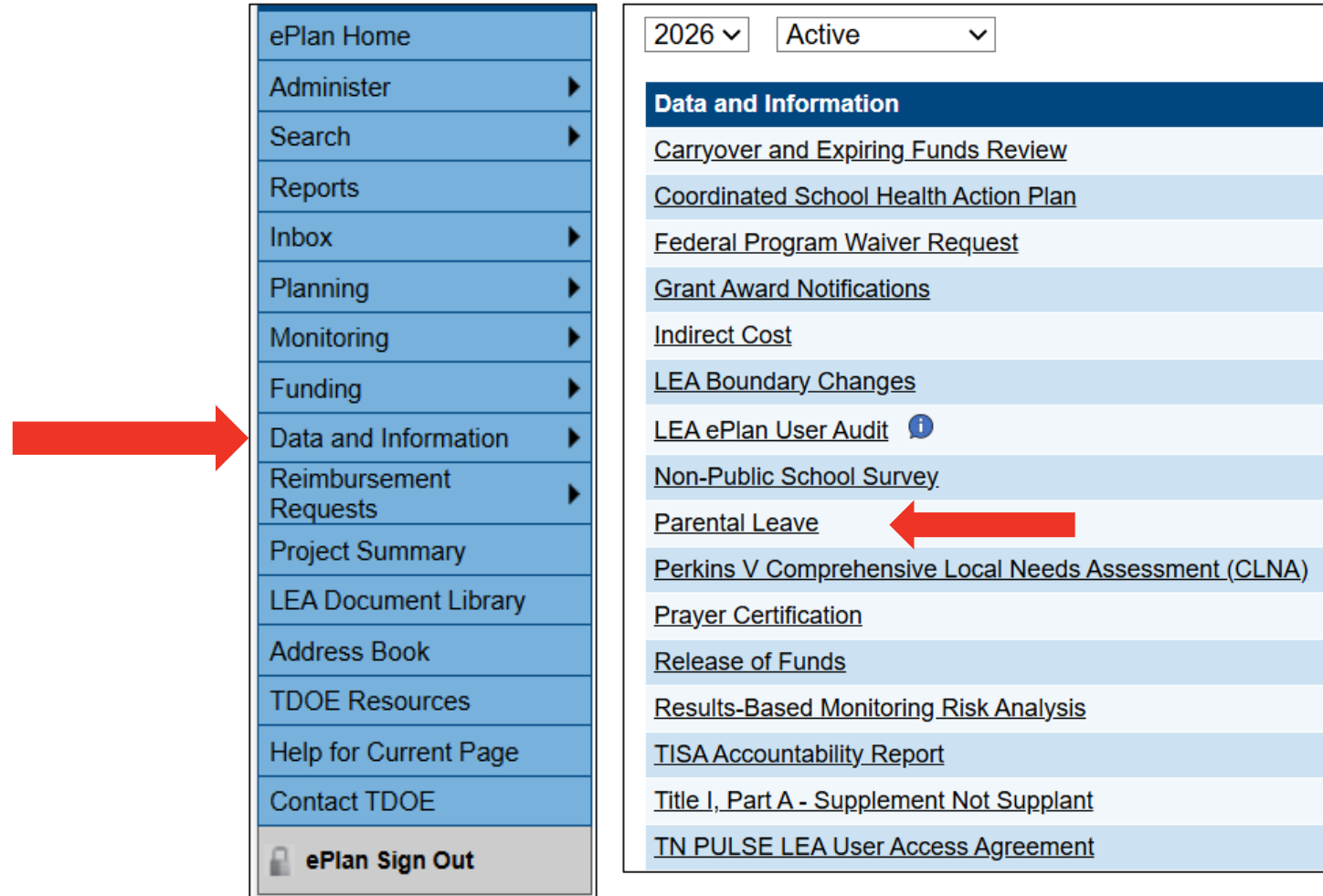
- Eligibility Criteria for Employees
 - Must possess a valid license or emergency credential issued by the Department of Education.
 - Must be employed with the **same** district or public charter school for 12 consecutive months in a position for which the employee is required by law to hold a license or emergency credential at the time of the qualifying event.
 - Must have held a valid license or emergency credential for the entire 12 consecutive months of fulltime employment.
 - T.C.A. § 49-5-106

If You Have No Board Policy

- Any LEA or public charter school without a compliant board-approved policy will have its submission returned.
- You may resubmit the requests once you have the board policy in place.

New Parental Leave Tool and Submission Dates

Parental Leave Tool in ePlan



The screenshot displays the ePlan web application interface. On the left is a vertical navigation menu with the following items: ePlan Home, Administer, Search, 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, and ePlan Sign Out. A large red arrow points to the 'Data and Information' menu item. The main content area on the right features a header with '2026' and 'Active' dropdown menus, followed by a 'Data and Information' section header. Below this header is a list of links: Carryover and Expiring Funds Review, Coordinated School Health Action Plan, Federal Program Waiver Request, Grant Award Notifications, Indirect Cost, LEA Boundary Changes, LEA ePlan User Audit (with an information icon), Non-Public School Survey, Parental Leave, Perkins V Comprehensive Local Needs Assessment (CLNA), Prayer Certification, Release of Funds, Results-Based Monitoring Risk Analysis, TISA Accountability Report, Title I, Part A - Supplement Not Supplant, and TN PULSE LEA User Access Agreement. A red arrow points to the 'Parental Leave' link.

ePlan Home	
Administer	▶
Search	▶
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	
ePlan Sign Out	

2026 ▼ Active ▼

Data and Information

[Carryover and Expiring Funds Review](#)

[Coordinated School Health Action Plan](#)

[Federal Program Waiver Request](#)

[Grant Award Notifications](#)

[Indirect Cost](#)

[LEA Boundary Changes](#)

[LEA ePlan User Audit](#) ⓘ

[Non-Public School Survey](#)

[Parental Leave](#)

[Perkins V Comprehensive Local Needs Assessment \(CLNA\)](#)

[Prayer Certification](#)

[Release of Funds](#)

[Results-Based Monitoring Risk Analysis](#)

[TISA Accountability Report](#)

[Title I, Part A - Supplement Not Supplant](#)

[TN PULSE LEA User Access Agreement](#)

Parental Leave Tool and Checklist

- Overview and Instructions Page (includes assurance)
- Cover Page
 - Contact information
 - Board Policy Upload
- Applicable Request Period Leave Details
- Links for LEAs to provide (**in alphabetical order**):
 - Birth certificates, adoption decrees, or official letters to acknowledge stillbirth
 - Licensures
 - Payroll documentation
 - Additional Supporting Documentation
 - Parental Leave Calculator (link provided here as well)
- Checklist
 - Helpful reference for LEAs
 - Indicates needed revisions

Change Status To: [Draft](#) [Started](#)

[View Change Log](#)

[Delete this Data and Information Revision](#)

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

All

☐

History Log

[History Log](#)

[Create Comment](#)

☐

Parental Leave

[Overview and Instructions](#)

[Cover Page](#)

[Request 1 Expanded Leave Details](#)

[Related Documents](#)

☐

Checklist and Review

[Parental Leave Checklist](#)

[TDOE: Internal Review of Request 1](#)

[TDOE: Related Documents](#)

All

Parental Leave Submission Dates

Request	Open Date	Close Date	Reporting Period
1	10/6/2025	10/24/2025	7/1/2025 - 9/30/2025
2	2/2/2026	2/23/2026	10/1/2024 - 1/31/2026
3	6/1/2026	6/22/2026	2/1/2026 - 5/31/2026
*Leave taken 6/1/26 – 6/30/26 may be included with the first request in FY27.			

We now require that all parental leave (up to 30 days) be taken before the LEA may request reimbursement.

Leave Details Clarification

Leave Details

- A reimbursement request for an eligible employee may be made once per qualifying event, after all parental leave days (up to 30 days) have been taken.
- The Expanded Leave Details information is no longer on the ePlan screen to be entered.
- LEAs and public charter schools are required to complete and upload the Parental Leave Details and Calculator Tool.
- All information for the employee will be in one location. Eliminating extra work if you were doing both.

Employment History

- Please list employees in alphabetical order and upload corresponding documentation in alphabetical order.
- Employment history field
 - 12-month continuous employment is required.
 - Effective April 23, 2025, employees must have been employed with the same LEA or public charter school for 12 continuous months.
 - If the qualifying event is prior to April 23, 2025, prior employment history should be provided if not with the same LEA or public charter school for 12 continuous months.
 - The start date for a newly hired employee is the first workday, NOT the date the employment contract was signed.

Employment History	
	For an employee with a qualifying event before April 23, 2025, and if the employee was not employed by the same LEA or public charter school full-time for at least 12 consecutive months, include prior employment history to support consecutive 12 month employment.
Date of Hire (for new hires, this is the first paid workday) <input type="text"/>	Employment History <input type="text"/>

Leave Details

- Date of the qualifying event
 - The date of the qualifying event must match the date indicated on the birth certificate, adoption decree, or official notice of stillbirth.
 - Any days taken before the qualifying event date are not eligible for paid parental leave.

Leave Details

- First Date of Paid Parental Leave
 - The first date of parental leave must be on or after the qualifying event date.
 - The beginning date of leave cannot be prior to the 12 months of continuous employment.
- Last Date of Paid Parental Leave
 - The end date must be within the 12-month period following the date of the qualifying event.
 - Example: If the date of birth is 10/15/24, the last day of eligibility would be 10/14/25.

First Date of Paid Parental Leave (Cannot Be Before Date of Qualifying Event)	Last Date of Paid Parental Leave
<input type="text"/>	<input type="text"/>

Leave Details

- We have included the Funding Source in this section. Please use the drop-down menu to choose from the following:
 - General Purpose
 - Title I-A
 - Title II-A
 - Title IV
 - IDEA Part B
 - Central Cafeteria
 - Other

New Parental Leave Calculator

New Parental Leave Calculator

- [Parental Leave Details and Calculator 7.1.25](#)
- We now require the use of the Parental Leave Details and Calculator Tool.
- A link to this tool is located on the request period Expanded Leave Details page in the instrument.
 - If you should want to work on the tool before the current period opens in ePlan, you may also find this on the TDOE Resources page in the Parental Leave folder.
- We will use your documentation to verify your entries made on the calculator.

Salary and Pay Information

			Enter the amount of additional pay per period (not included in the gross) that is issued across all pay periods. Ex. Coaching or CTE stipend	Enter the number of pay periods insurance is deducted.	column below automatically populates	Enter the lump sum of one time payment that falls within the leave dates. Ex. Bonus Payment	column below automatically populates
Annual Contract Pay	Contract Days	# of Pay Periods	Additional Pay Per Pay Period	# of Pay Periods Insurance is Deducted	Daily Rate	One-Time Payments	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	

- We will check the annual salary. If gross pay differs, please indicate this on the documentation so we can account for that in our review.

Salary and Pay Information

- Additional Pay Per Pay Period and One-Time Payments are explained at the top of each column. If either is added, supporting documentation must be provided.
- If the number of pay periods and the number of pay periods that insurance is deducted are different, do not manually adjust the insurance amounts entered. The calculation for this is built into the spreadsheet.
 - Example: If paid over 24 pay periods but insurance is only deducted 12 times, do not split the premiums in half to enter in that section of the calculator.

Employee Pre-Tax Deductions

Employee Pre-Tax Deductions Per Pay Period						
Enter pre-tax deductions per pay period			Exclude retirement	Columns below automatically populate		If yes, split the employee's calculation onto two rows. One row for the number of days under the first premium rate and one row for the number of days under the second premium rate.
Medical Ins.	Dental Ins.	Vision Ins.	Other	Total Pre-Tax Deductions	Taxable Daily Rate (excludes pre-tax deductions)	Did the employee's insurance premium amount change during any pay period of leave?
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

- Employee deductions are necessary for accurate Social Security and Medicare tax calculations. These are built into the spreadsheet.
 - We verify that the pre-tax deductions are evident on the uploaded documentation and accurately entered on the spreadsheet.

Employee Pre-Tax Deductions

- Change in Premiums-**New**
 - If you have any adjustments to premiums, we have added a section to aid you in this part of the tool.
 - Answer YES or NO from the drop-down menu
 - Enter two separate lines on the calculator, one for each of the premiums
- Note: Not all columns present indicate that this is a required pre-tax deduction. These are the most common pre-tax deductions, but each should be verified as pre-tax before entering amounts in this section.

Parental Leave Template and Calculator

Employer Share of Benefits Per Pay Period				
Enter employer cost <u>per pay period</u>			Ex. Workers' Comp	column below automatically populates
Medical Ins.	Dental Ins.	Vision Ins.	Other	Daily Cost to Employer
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

- Documentation of all benefits paid by the employer per pay period must be provided.
- Benefits paid a different number of times than payroll is issued must be accounted for in the spreadsheet's Salary and Pay Period section. You will not need to make manual adjustments for the correct daily rate to be calculated.

Parental Leave Template and Calculator

Employer Retirement	
Plan	Rate
Select the plan and enter the rate	

- Use the drop-down menu to choose the Employer Retirement plan.
 - Manually enter the corresponding retirement rate indicated on the drop-down menu.

Parental Leave Template and Calculator

- Days Claimed should be 30.
 - Exception: Any employee with a qualifying event date prior to April 23, 2025, may have days left if previously taken intermittently.
 - Enter whole or half (.50) days only.

Parental Leave

Enter days requested for this period.

Days Claimed



Parental Leave Template and Calculator

Reimbursement Calculations and Total						
Columns below automatically populate						
Salary	Social Security Tax	Medicare Tax	Retirement	Employer Paid Benefits	Total One-time Payments	Total Reimbursement

- Each column in this section has a built-in formula to calculate the amount, with the total amount per employee calculated in column AO (Total Reimbursement).
- Scroll to the bottom for the total reimbursement amount for all employees.

Payroll Documentation Examples

Payroll Reports - Munis

- Detail Check History by Employee Name
 - “Employee” and “Employer” columns for benefits
- Pay Statement History Detail
 - Payroll > Reports > Pay History > Pay Statement History Detail
 - Shows required information in check stub format

Munis-Pay Statement History Detail

						Pay Date: 10/28/2024	
						Pay Period: 10/06/2024-10/19/2024	
Earnings							
	Rate	Hours	YTD	Current	YTD		
2024 Summe					3,960.00		
Bereavement			8.00		196.74		
Parental Lea	27.02	40.00	40.00	1,080.77	1,080.77		
RegSalary				1,080.77	41,887.84		
Sick			20.00		540.39		
SickDays			44.00		1,130.60		
Gross Pay				2,161.54	48,796.34		
Hours Paid		40.00	112.00				
Deductions							
			Current	YTD			
DentalI			33.74	674.80			
MedicalPPO			121.00	2,420.00			
VisionI25			4.27	85.40			
401kBOE			21.62	487.94			
LTD			5.67	105.10			
STD			10.00	200.00			
TCRS-Hybrid			108.08	216.16			
TCRS-HybridOLD				2,223.66			
TermLifeCH			1.00	20.00			
TermLifeEE			1.35	27.00			
TermLifeSP			1.35	31.50			
Total			308.08	6,491.56			
Taxes Withheld							
Net Pay						1,551.84	35,043.91
Check						0.00	31,940.23
						1,551.84	3,103.68
Company Paid Benefits							
			Current	YTD			
DentalI			11.68	233.60			
MedicalPPO			688.50	13,770.00			
401kBOE			108.08	2,439.82			
BasicLifeADD			2.48	49.10			
TCRS-Hybrid			86.46	172.92			
TCRS-HybridOLD				1,778.96			
FICA			124.16	2,828.20			
MEDI			29.03	661.43			
SUTA:TN							
Total			1,050.39	21,934.03			
Timesheet							
		Time Off	In	Out	Total		
Mon, 10/14/2024		Parental Leave Day			8.00		
Tue, 10/15/2024		Parental Leave Day			8.00		
Wed, 10/16/2024		Parental Leave Day			8.00		
Thu, 10/17/2024		Parental Leave Day			8.00		
Fri, 10/18/2024		Parental Leave Day			8.00		

Payroll Reports - Local Government

- Employee Earnings Payroll Report
- GL Account Entries Per Payment Report
 - Some have chosen to cost center for PPL days as shown on the following slide. However, in FY26, we are still requiring the use of the TDOE Calculator Tool.
- Summary Report or Summary Totals
 - Show the same information, formatted slightly differently
- Payment Stub Report

Local Government - GL Account Entries Per Payment Report with Cost Center

Date/Time: 1/24/2025 3:36 PM

GL Account Entries Per Payment Report

User: [REDACTED]

Page 2 of 4

Payroll: GP 20th Certified

Location: [REDACTED]

Emp ID: 6207

Name: [REDACTED]

Payment Number: 33710

Payment Date: 10/18/2024

Trans Number	Description	GL Account Number	Debit Amount	Credit Amount
112	Employee Medicare Deduction	141- -21325- - -		\$62.74
112	Retirement Contributions	141- -21330- - -		\$173.67
112	Retirement Contributions	141- -21330- - -		\$217.08
112	Employee Insurance Deductions	141- -21340- - -		\$14.83
112	Employee Insurance Deductions	141- -21340- - -		\$21.00
112	Unum Life	141- -21341- - -		\$6.10
112	State Health	141- -21342- - -		\$713.00
112	Valic Annuity	141- -21350- - -		\$100.00
112	Great West Hybrid	141- -21359- - -		\$217.08
112	Direct Deposit	141- -21392- - -		\$3,362.92
112	Special Education Program - Teachers [REDACTED]	141- -71200-116-WPS -	\$998.59	
112	Special Education Program - Teachers [REDACTED] - Paid Parental Leave	141- -71200-116-WPS -PPL	\$3,343.08	
112	Special Education Program - Social Security [REDACTED]	141- -71200-201-WPS -	\$61.70	
112	Special Education Program - Social Security [REDACTED] - Paid Parental Leave	141- -71200-201-WPS -PPL	\$206.56	
112	Special Education Program - State Retirement [REDACTED]	141- -71200-204-WPS -	\$89.87	
112	Special Education Program - State Retirement [REDACTED] - Paid Parental Leave	141- -71200-204-WPS -PPL	\$300.88	
112	Special Education Program - Life Insurance [REDACTED]	141- -71200-206-WPS -	\$1.40	
112	Special Education Program - Life Insurance [REDACTED] - Paid Parental Leave	141- -71200-206-WPS -PPL	\$4.70	
112	Special Education Program - Medical Insurance [REDACTED]	141- -71200-207-WPS -	\$163.99	
112	Special Education Program - Medical Insurance [REDACTED] - Paid Parental Leave	141- -71200-207-WPS -PPL	\$549.01	
112	Special Education Program - Dental Insurance [REDACTED]	141- -71200-208-WPS -	\$4.83	
112	Special Education Program - Dental Insurance [REDACTED] - Paid Parental Leave	141- -71200-208-WPS -PPL	\$16.17	
112	Special Education Program - Employer Medicare Liability [REDACTED]	141- -71200-212-WPS -	\$14.43	
112	Special Education Program - Employer Medicare Liability [REDACTED] - Paid Parental Leave	141- -71200-212-WPS -PPL	\$48.31	
Payment Number 33710 Totals:			\$5,803.52	\$5,803.52

Payroll Reports-Skyward

- Check Information Report
- Account Distribution Report-Detail History-Detail
 - Need accompanying reports for benefits such as the Employer Benefits Report and Pre-Tax Employee Deductions
- May create other “data-mined” reports that support all documentation

Skyward - Check Information Report

4paear05.p 25-4
05.24.10.00.00

10/15/2024 Check Information

01/14/25

Page:1
12:51 PM

-----EMPLOYEE-----
[REDACTED]

-----CHECK DETAIL INFORMATION-----

Check Date: 10/15/2024 Gross Wages: 2,574.42
Check Number: 900312518 Net Amount: 1,718.14
Check Type: Regular

-----TAXABLE WAGE INFORMATION-----

	FEDERAL	STATE	FICA	MEDICARE
Gross Wages:	2,574.42	2,574.42	2,574.42	2,574.42
Minus Deductions that Decrease Tax:	448.84	448.84	64.17	64.17
Plus Taxable Benefits:	0.00	0.00	0.00	0.00
Taxable Gross Wages:	2,125.58	2,125.58	2,510.25	2,510.25

-----PAYS-----

DESCRIPTION	RATE	FACTOR/HOURS	AMOUNT	HOURS WORKED	PERIOD END
TEACHER	2,574.42	0.87	2,239.75	37.41	10/15/2024
TEACHER	2,574.42	0.13	334.67	5.59	10/15/2024
Total:			2,574.42	43.00	

-----DEDUCTIONS-----

-----DECREASE TAX-----

DESCRIPTION	AMOUNT	FED	ST	F/M
401K FLAT AMT	50.00	Y	Y	
401K PERCENT	205.95	Y	Y	
FEDERAL TAX	215.40			
FICA	155.64			
MEDICARE	36.40			
PPO/BlueNet/EMP	64.17	Y	Y	Y
RETIREMENT 40	128.72	Y	Y	
Total:	856.28			

-----BENEFITS-----

-----TAXABLE-----

DESCRIPTION	AMOUNT	FED	ST	F/M
401K TCRS HYBRI	128.72			
BASIC LIFE EM	12.60			
DENTAL	35.94			
FICA	155.64			
MEDICARE	36.40			
PPO/BlueNet/EMP	727.26			
RETIREMENT 40	77.23			
SRT FOR RET40	25.74			
VISION	10.85			
Total:	1,210.38			

Payroll Documentation Verification

- Verification of annual salary
 - Annual salary = gross salary per pay period x number of pay periods
 - Document any discrepancies in this calculation
 - Days without pay may reduce the gross amount
 - Bonuses/supplements may increase the gross amount and must be separated in the calculator tool

Payroll Documentation Verification

- Employee Pre-Tax Deductions
 - Gross salary less Pre-tax deductions = Social Security wage/Medicare wage
 - Social Security wage x .062 = Amount of Social Security
 - Medicare wage x .0145 = Amount of Medicare
 - If these calculations do not match the documentation, ensure the pre-tax deductions were properly accounted for.

Payroll Documentation Verification

- Verification of Employer Benefits
 - Documentation must show all benefits being requested
- Changes to Employee/Employer Premiums
 - Add a note on the documentation to explain any changes
 - May enter two separate lines for the employee on the calculator

Corrections to Submissions

Corrections in the Parental Leave Tool

- The Parental Leave submission tool includes a checklist. Use this list as a checkpoint before submitting.
- If the submission is returned for corrections, the consultant will include detailed notes on the checklist to assist you with them.

Common Corrections Required

- The dates of the qualifying event entered do not match the uploaded documentation.
- Requests made for days prior to the qualifying event.
- Proof of stillbirth not stating one or both conditions that qualify as a stillbirth under the law.
- Employees not being employed and/or licensed for 12 continuous months prior to the qualifying event.
- Amounts being entered for employee deductions that are not correctly identified as pre-tax and vice versa.
- Payroll documentation is insufficient to tie back to entries on the calculator or does not cover the full period of leave being requested.

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 may 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
- The third submission (R3) request amount should be accrued if not received by June 30.
- Final amended budgets (State Funds in ePlan) cannot be approved until the third submission (R3) has been approved and the payment has been 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 Resources

Parental Leave Template and Calculator

- [Parental Leave Details and Calculator 7.1.25](#)
 - **New:** This is now **required**.
 - The link is provided within the tool, or you may download the most recent version from the TDOE Resources page if you want to get started before the tool opens.

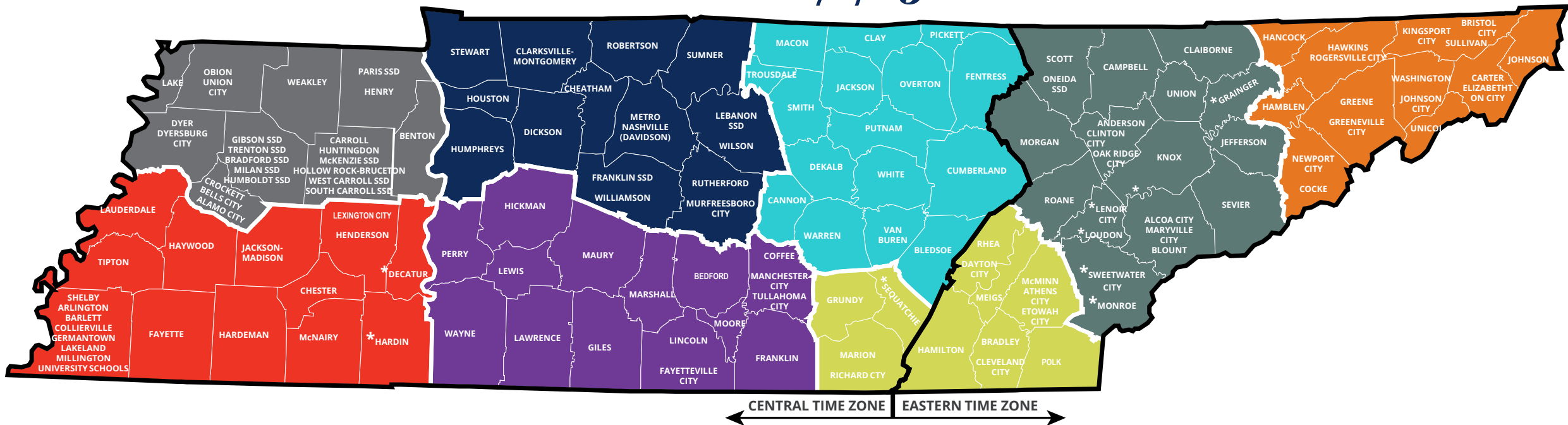
Fiscal-District Technical Assistance

- Go to the ePlan Home page and click on TDOE Resources > Fiscal-District Technical Assistance > Parental Leave.



Regional Finance Consultant District Map

As of 10/1/25



Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Cindy Smith	Meribeth Carpenter	Rob Mynhier	Joshua Dehnz	Bryan Clark	Taffe Bishop	Shelby Ownbey	Jill Lewis
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*District assigned to a finance consultant in a different CORE region.

Regional Finance Consultant District Assignment

As of 10/1/2025

Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Cindy Smith	Meribeth Carpenter	Rob Mynhier	Joshua Dehnz	Bryan Clark	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	Districts: Alvin York Institute Bledsoe County Cannon County Clay County Cumberland County DeKalb County Fentress County Jackson 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 assigned to a finance consultant in a different CORE region.

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Resources

- **Tennessee Department of Education** [Education \(tn.gov\)](https://education.tn.gov)
- **Tennessee State Board of Education** [Rules, Policies and Guidance \(tn.gov\)](https://rules.policies.guidance.tn.gov)
- **ePlan TDOE Resources** eplan.tn.gov/
- **Tennessee Comptroller of the Treasury** [Comptroller of the Treasury - Comptroller.TN.gov](https://comptroller.tn.gov); [Manuals \(tn.gov\)](https://manuals.tn.gov)
- **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://legis.tn.gov)
- **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)

Fraud, Waste, or Abuse

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

NOTICE: The agency is a recipient of taxpayer funding. If you observe an agency director or employee engaging in any activity that 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



Thank You!

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