Department of Education

Parental Leave Updates

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May 2026





Agenda

- Parental Leave Act
- Parental Leave Board Policy
- Parental Leave Tool and Submission Dates
- Parental Leave Calculator



Agenda (continued)

- Payroll Documentation Examples
- Corrections to Submissions
- Accounting for Parental Leave
- Roundtable and FAQ
- Parental Leave Resources

Parental Leave Law

TN Department of Education

Parental Leave Law

- Tenn. Code Ann. § 8-50-814 codifies paid family leave related to the birth or placement of a child for qualifying LEA and public charter school employees.
- Family Leave for the Birth or Placement of Child Guidance

Parental Leave Definitions (1 of 5)

- "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;

Parental Leave Definitions (2 of 5)

- "Eligible employee" (*continued)*:
  - 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 (3 of 5)

- "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. (Tenn. Code Ann. § 49-5-106)
- "Birth" has the same meaning as "live birth" as defined in Tenn. Code Ann. § 68-3-102.

Parental Leave Definitions (4 of 5)

- Stillbirth” has the same meaning as defined in Tenn. Code Ann. § 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.

Parental Leave Definitions (5 of 5)

- “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.

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

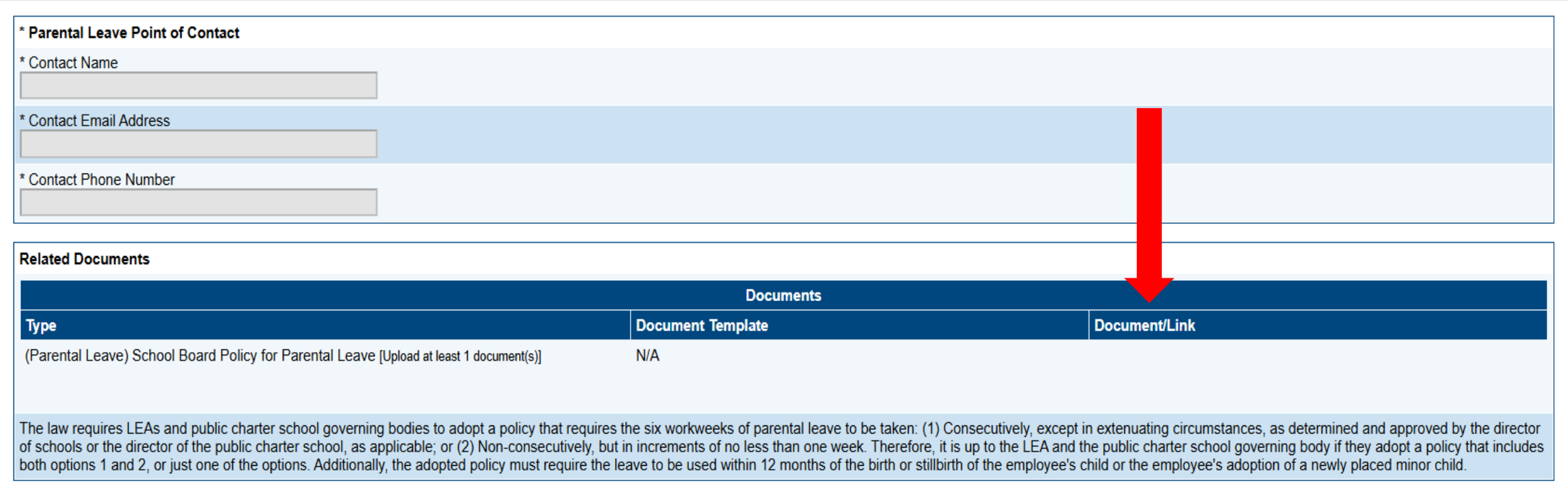
TN Department of Education

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, only once with your first FY26 submission.
- The Tennessee School Board Association (TSBA) has developed a parental leave policy template to assist LEAs with developing their policy.

Board Policy Upload (continued)

- 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

* Contact Email Address

* Contact Phone Number

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.

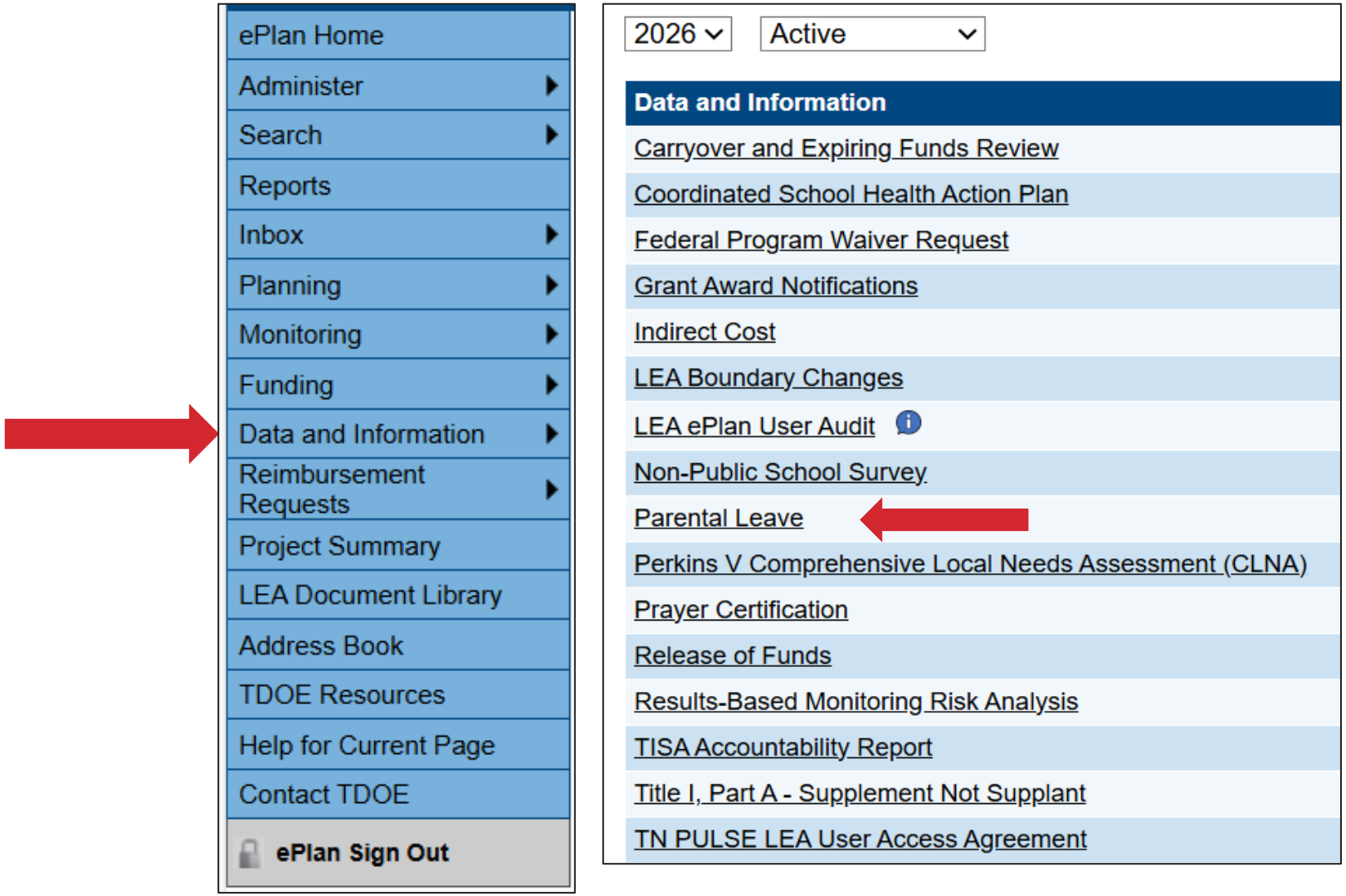
If You Have No Board Policy

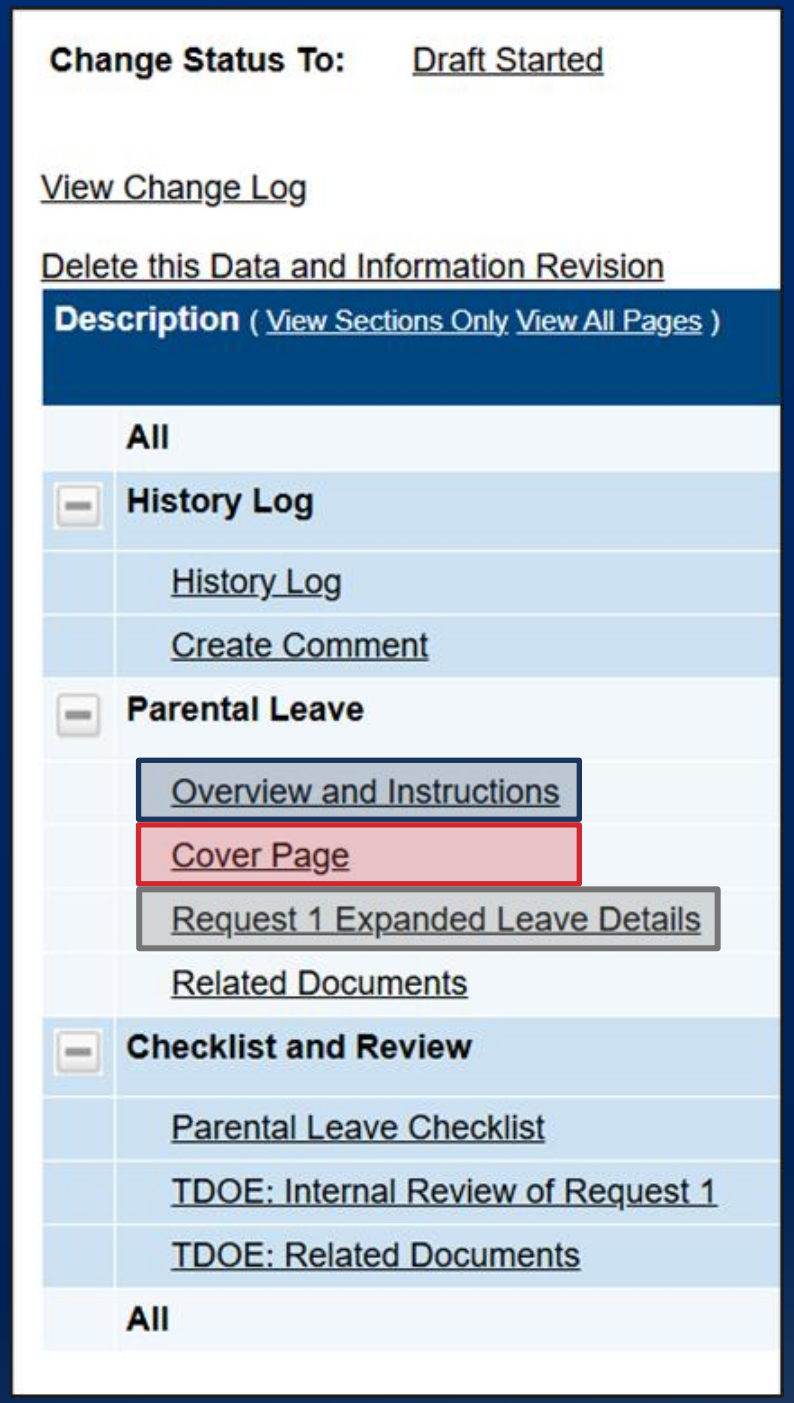
- Any LEA or public charter school without a compliant board-approved policy will have its submission returned.
- You may resubmit the requests once you have the board policy in place.

Parental Leave Tool and Submission Dates

TN Department of Education

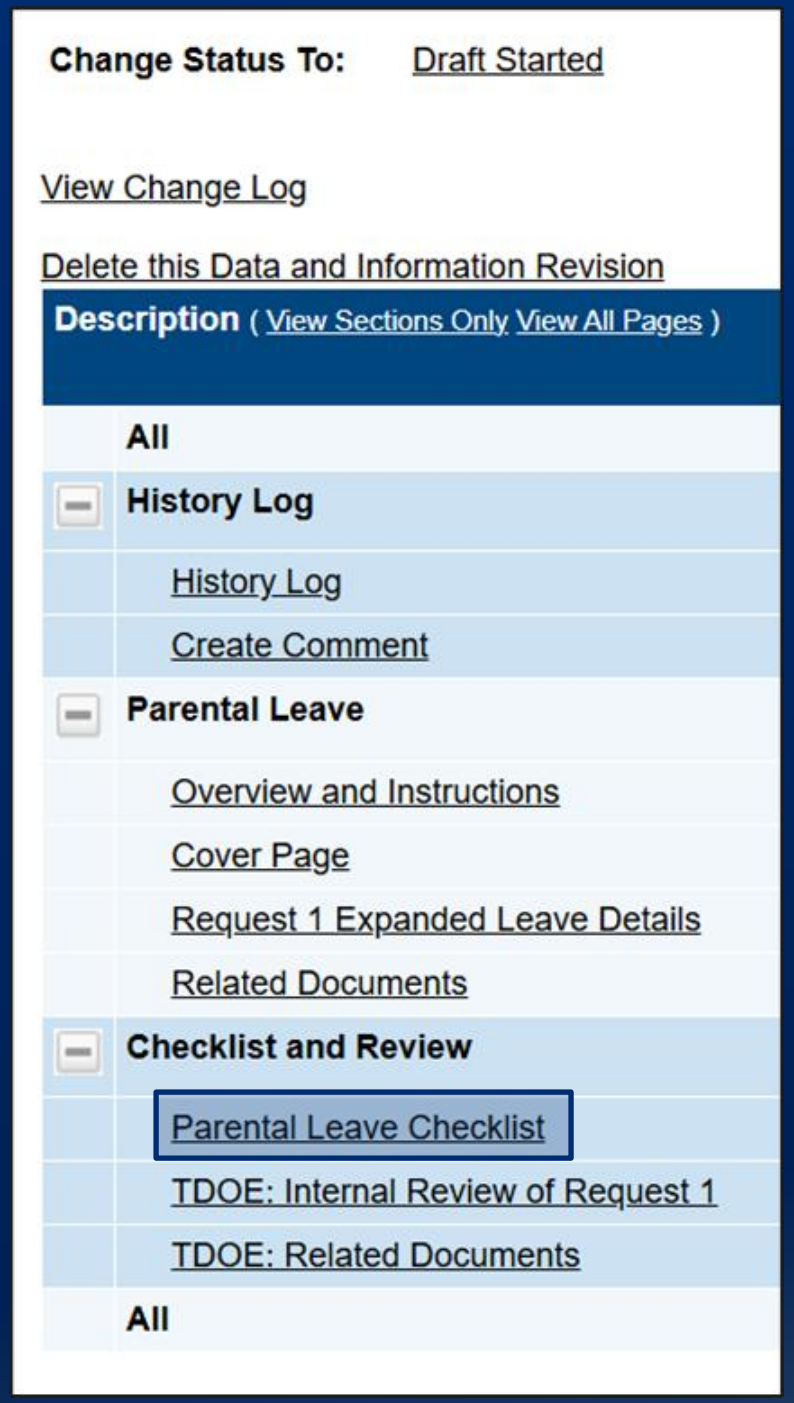
Parental Leave Tool in ePlan





Parental Leave Tool and Checklist

- Overview and Instructions
- Cover Page
  - Contact Information
  - Board Policy Upload
- Request Period Expanded Leave Details
  - Qualifying Event Documentation
  - Licensure Documentation
  - Supporting Payroll Documentation



Parental Leave Tool and Checklist (*continued*)

- Additional Supporting Documentation
- Parental Leave Calculator (link to the tool is also provided here)

- **Parental Leave Checklist**
  - Helpful reference for LEAs and public charter schools
  - Indicates needed revisions

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.

Parental Leave Calculator

Employee Information and Leave Details

TN Department of Education

Parental Leave Calculator Download

ePlan in Data and Information

Related Documents

Documents		
Type	**Document Template**	**Document/Link**
(Parental Leave) R2 Birth Certificate, Court Record of Adoption Petition and Initial Placement of a Minor Child, or Signed Notice of Stillbirth from Attending Provider [Upload at least 1 document(s)]	N/A	
(Parental Leave) R2 License Information [Upload at least 1 document(s)]	N/A	
(Parental Leave) R2 Payroll Earnings Reports [Upload at least 1 document(s)]	N/A	
(Parental Leave) R2 Additional Supporting Documentation	N/A	
(Parental Leave) R2 Parental Leave Calculator [Upload at least 1 document(s)]	Parental Leave Calculator 1.1.2026	

Calculator Download

ePlan TDOE Resources

- **Fiscal - District Technical Assistance**
  - **Conference and Meeting Materials**
  - **Equipment Management**
  - **Manuals and Account Listings**
  - **Non-Public School Security Grant**
  - **Parental Leave**
    - Family Leave for the Birth or Placement of Child Guidance
    - Parental Leave Accounting Guidelines
    - Parental Leave for Public Charter Schools-Finance Consultant Assignments
    - FY26 PPL Calculator

Calculator Download

Parental Leave Calculator (1 of 3)

- The Expanded Leave Details information is no longer an option to enter in ePlan directly.
- Instead, all Expanded Leave Details information is entered on the Parental Leave Reimbursement Calculator.

Parental Leave Calculator (2 of 3)

- 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.

Parental Leave Calculator (3 of 3)

- LEAs and public charter schools must upload the protected Excel version of the calculator.
- Calculators submitted without protection will be returned for internal controls purposes.
- Note: Using the calculator in any other programs such as Google Drive or Google Sheets remove the required protection.

District Name and Employee Name

- *New Requirement*- Select the District Name on each row for each employee submitted for reimbursement.
- List employees and all uploaded documentation in alphabetical order by employee's last name.

Paid Parental Leave Reimbursement Calculator - Version 01/1/2026

District Name	Name of Employee (Enter alphabetically by last name.)		License Information			Employment History		Leave Details				
District Name	Last Name	First Name	License Type	If Other License, Enter Type	Is the License Required for Position Held by Employee?	Date of Hire (For new hires, this is the first paid workday.)	Employment History (For employees with a qualifying event before April 23, 2025 who were not continuously employed by the same LEA or public charter school, include prior employment history to show 12 consecutive months of employment.)	Date of Qualifying Event (Enter in MM/DD/YYYY format.)	First Date of Paid Parental Leave (Cannot be before date of Qualifying Event)	Last Date of Paid Parental Leave (Must be within 12 months of Qualifying Event)	Were any parental leave days included in previous submissions?	Funding Source

License Information

- Select license type: Licensed Educator, Nurse, or Bus Driver
- Type in the box other: SLP, etc.
- The credential is required for the employee's current position for eligibility.

Paid Parental Leave Reimbursement Calculator - Version 01/1/2026												
District Name	Name of Employee (Enter alphabetically by last name.)		License Information			Employment History		Leave Details				
District Name	Last Name	First Name	License Type	If Other License, Enter Type	Is the License Required for Position Held by Employee?	Date of Hire (For new hires, this is the first paid workday.)	Employment History (For employees with a qualifying event before April 23, 2025 who were not continuously employed by the same LEA or public charter school, include prior employment history to show 12 consecutive months of employment.)	Date of Qualifying Event (Enter in MM/DD/YYYY format.)	First Date of Paid Parental Leave (Cannot be before date of Qualifying Event)	Last Date of Paid Parental Leave (Must be within 12 months of Qualifying Event)	Were any parental leave days included in previous submissions?	Funding Source

Employment History

- 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.

Paid Parental Leave Reimbursement Calculator - Version 01/1/2026												
District Name	Name of Employee (Enter alphabetically by last name.)		License Information			Employment History		Leave Details				
District Name	Last Name	First Name	License Type	If Other License, Enter Type	Is the License Required for Position Held by Employee?	Date of Hire (For new hires, this is the first paid workday.)	Employment History (For employees with a qualifying event before April 23, 2025 who were not continuously employed by the same LEA or public charter school, include prior employment history to show 12 consecutive months of employment.)	Date of Qualifying Event (Enter in MM/DD/YYYY format.)	First Date of Paid Parental Leave (Cannot be before date of Qualifying Event)	Last Date of Paid Parental Leave (Must be within 12 months of Qualifying Event)	Were any parental leave days included in previous submissions?	Funding Source

Employment History

- For qualifying events before April 23, 2025, provide prior employment history if the employee has not worked for the same LEA or public charter school for 12 continuous months.
- An employee's start date is the first day worked, not the date the employment contract was signed.

Paid Parental Leave Reimbursement Calculator - Version 01/1/2026												
District Name	Name of Employee (Enter alphabetically by last name.)		License Information			Employment History		Leave Details				
District Name	Last Name	First Name	License Type	If Other License, Enter Type	Is the License Required for Position Held by Employee?	Date of Hire (For new hires, this is the first paid workday.)	Employment History (For employees with a qualifying event before April 23, 2025 who were not continuously employed by the same LEA or public charter school, include prior employment history to show 12 consecutive months of employment.)	Date of Qualifying Event (Enter in MM/DD/YYYY format.)	First Date of Paid Parental Leave (Cannot be before date of Qualifying Event)	Last Date of Paid Parental Leave (Must be within 12 months of Qualifying Event)	Were any parental leave days included in previous submissions?	Funding Source

Date of Qualifying Event

- The date of the qualifying event must match the date indicated on the birth certificate, adoption decree, or official notice of stillbirth.

Paid Parental Leave Reimbursement Calculator - Version 01/1/2026												
District Name	Name of Employee (Enter alphabetically by last name.)		License Information			Employment History		Leave Details				
District Name	Last Name	First Name	License Type	If Other License, Enter Type	Is the License Required for Position Held by Employee?	Date of Hire (For new hires, this is the first paid workday.)	Employment History (For employees with a qualifying event before April 23, 2025 who were not continuously employed by the same LEA or public charter school, include prior employment history to show 12 consecutive months of employment.)	Date of Qualifying Event (Enter in MM/DD/YYYY format.)	First Date of Paid Parental Leave (Cannot be before date of Qualifying Event)	Last Date of Paid Parental Leave (Must be within 12 months of Qualifying Event)	Were any parental leave days included in previous submissions?	Funding Source

First Date of Paid Parental Leave

- The first date of parental leave must be **on or after** the qualifying event date.

Paid Parental Leave Reimbursement Calculator - Version 01/1/2026													
District Name	Name of Employee (Enter alphabetically by last name.)		License Information			Employment History		Leave Details					
District Name	Last Name	First Name	License Type	If Other License, Enter Type	Is the License Required for Position Held by Employee?	Date of Hire (For new hires, this is the first paid workday.)	Employment History (For employees with a qualifying event before April 23, 2025 who were not continuously employed by the same LEA or public charter school, include prior employment history to show 12 consecutive months of employment.)	Date of Qualifying Event (Enter in MM/DD/YYYY format.)	First Date of Paid Parental Leave (Cannot be before date of Qualifying Event)	Last Date of Paid Parental Leave (Must be within 12 months of Qualifying Event)	Were any parental leave days included in previous submissions?	Funding Source

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 October 15, 2025, the last day of eligibility would be October 14, 2026.

Paid Parental Leave Reimbursement Calculator - Version 01/1/2026

District Name	Name of Employee (Enter alphabetically by last name.)		License Information			Employment History		Leave Details				
District Name	Last Name	First Name	License Type	If Other License, Enter Type	Is the License Required for Position Held by Employee?	Date of Hire (For new hires, this is the first paid workday.)	Employment History (For employees with a qualifying event before April 23, 2025 who were not continuously employed by the same LEA or public charter school, include prior employment history to show 12 consecutive months of employment.)	Date of Qualifying Event (Enter in MM/DD/YYYY format.)	First Date of Paid Parental Leave (Cannot be before date of Qualifying Event)	Last Date of Paid Parental Leave (Must be within 12 months of Qualifying Event)	Were any parental leave days included in previous submissions?	Funding Source

Prior Leave Days Claimed

- The new process captures all reimbursable parental leave days in a single submission.
- A few employees may still have previously claimed days needed to reach the full 30-day entitlement.
- This question alerts reviewers when fewer days are submitted due to past claims.
- Over time, this question will phase out.

Paid Parental Leave Reimbursement Calculator - Version 01/1/2026												
District Name	Name of Employee (Enter alphabetically by last name.)		License Information			Employment History		Leave Details				
District Name	Last Name	First Name	License Type	If Other License, Enter Type	Is the License Required for Position Held by Employee?	Date of Hire (For new hires, this is the first paid workday.)	Employment History (For employees with a qualifying event before April 23, 2025 who were not continuously employed by the same LEA or public charter school, include prior employment history to show 12 consecutive months of employment.)	Date of Qualifying Event (Enter in MM/DD/YYYY format.)	First Date of Paid Parental Leave (Cannot be before date of Qualifying Event)	Last Date of Paid Parental Leave (Must be within 12 months of Qualifying Event)	Were any parental leave days included in previous submissions?	Funding Source

Funding Source

- 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

Paid Parental Leave Reimbursement Calculator - Version 01/1/2026												
District Name	Name of Employee (Enter alphabetically by last name.)		License Information			Employment History		Leave Details				
District Name	Last Name	First Name	License Type	If Other License, Enter Type	Is the License Required for Position Held by Employee?	Date of Hire (For new hires, this is the first paid workday.)	Employment History (For employees with a qualifying event before April 23, 2025 who were not continuously employed by the same LEA or public charter school, include prior employment history to show 12 consecutive months of employment.)	Date of Qualifying Event (Enter in MM/DD/YYYY format.)	First Date of Paid Parental Leave (Cannot be before date of Qualifying Event)	Last Date of Paid Parental Leave (Must be within 12 months of Qualifying Event)	Were any parental leave days included in previous submissions?	Funding Source

Parental Leave Calculator

Salary and Benefit Reimbursement Calculations

TN Department of Education

New Parental Leave Calculator

- Parental Leave Details and Calculator 1.1.26
- The payroll documentation uploaded in the instrument is used to verify the entries made on the calculator.

Employee Salary and Pay Period Information

- The annual salary will be verified against the gross.
  - Verification: Contract Pay= Gross Wages x Pay Periods
- Create a comment on cells to explain the variances.
  - Ex. The teacher took days without pay.

Employee Salary and Pay Period Information (Enter employee payroll information by pay period.)							
Annual Contract Pay	Contract Days	# of Pay Periods	Additional Pay per Period (Enter additional pay not included in the gross that is issued across all pay periods. Ex. supplement, coaching, etc.)	# of Pay Periods Insurance is Deducted	Salary Daily Rate (Automatically Populated)	One-Time Payments (Enter any lump sum payments within the leave dates, Ex. Bonus.)	One-Time Payment Daily Rate (Automatically Populated)

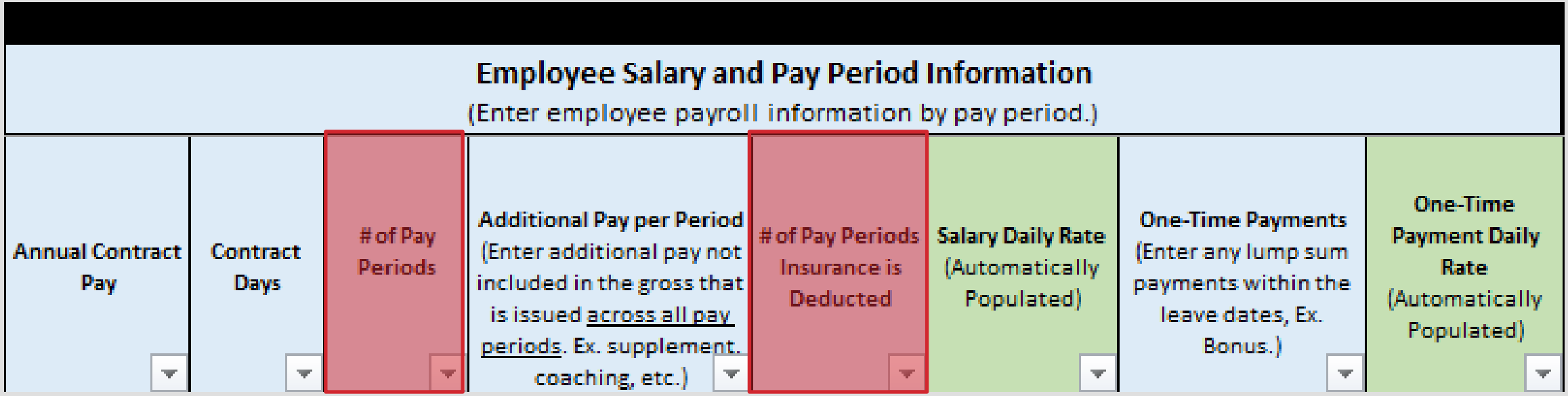
Employee Salary and Pay Period Information

- **Additional Pay Per Period** and **One-Time Payments** must include documentation showing they were paid during the leave window.
  - Cell comments clarify payment type and help reviewers quickly find documentation. Ex. Coaching Stipend or Christmas Bonus

Employee Salary and Pay Period Information (Enter employee payroll information by pay period.)							
Annual Contract Pay	Contract Days	# of Pay Periods	Additional Pay per Period (Enter additional pay not included in the gross that is issued across all pay periods. Ex. supplement, coaching, etc.)	# of Pay Periods Insurance is Deducted	Salary Daily Rate (Automatically Populated)	One-Time Payments (Enter any lump sum payments within the leave dates, Ex. Bonus.)	One-Time Payment Daily Rate (Automatically Populated)

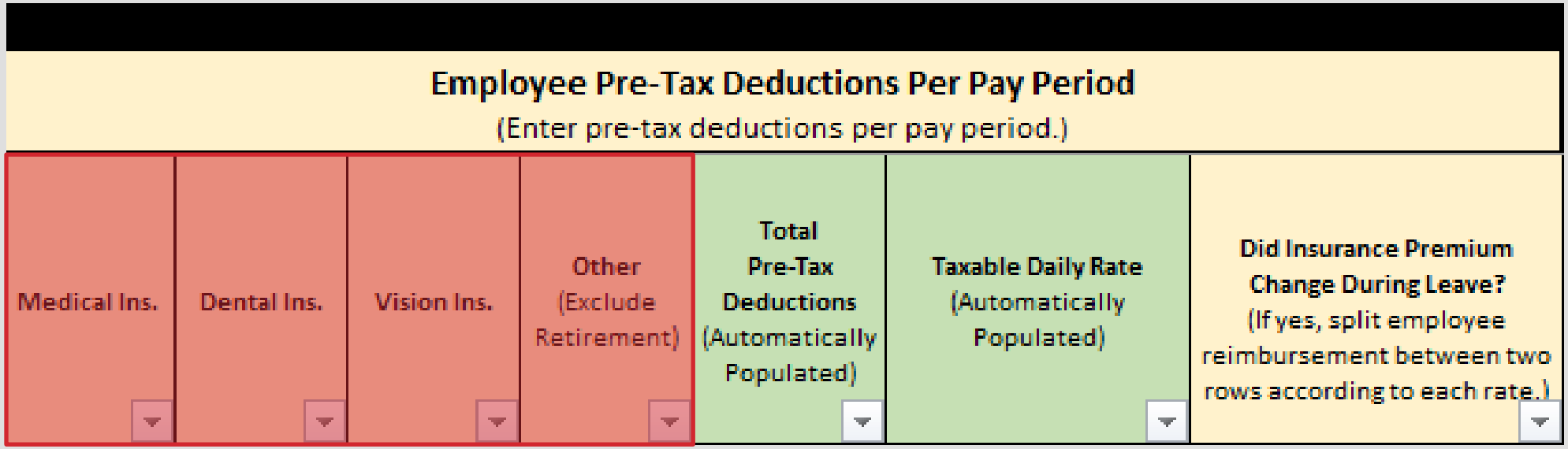
Employee Salary and Pay Period Information

- Enter the number of insurance-deduction pay periods and the full insurance benefit amounts as applicable.
- The calculator automatically prorates reimbursement when the insurance-deduction periods differ from the regular pay periods.



Employee Pre-Tax Deductions Per Pay Period

- ALL/ONLY Pre-tax deductions are required in this section for accurate Social Security and Medicare reimbursement calculations.
- These are common pre-tax deductions, but verify each as pre-tax before entry.



Employee Pre-Tax Deductions Per Pay Period

(Enter pre-tax deductions per pay period.)

Medical Ins.	Dental Ins.	Vision Ins.	Other (Exclude Retirement)	Total Pre-Tax Deductions (Automatically Populated)	Taxable Daily Rate (Automatically Populated)	Did Insurance Premium Change During Leave? (If yes, split employee reimbursement between two rows according to each rate.)

Employee Pre-Tax Deductions Per Pay Period

- Did Insurance Premium Change During Leave?
  - Answer YES or NO from the drop-down menu.
  - Enter the employee on two separate rows, one for each of the premiums to calculate separate reimbursements.

Employee Pre-Tax Deductions Per Pay Period

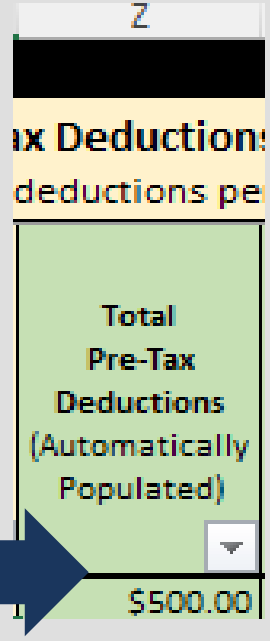
(Enter pre-tax deductions per pay period.)

Medical Ins.	Dental Ins.	Vision Ins.	Other (Exclude Retirement)	Total Pre-Tax Deductions (Automatically Populated)	Taxable Daily Rate (Automatically Populated)	Did Insurance Premium Change During Leave? (If yes, split employee reimbursement between two rows according to each rate.)

Employee Pre-Tax Deductions Per Pay Period

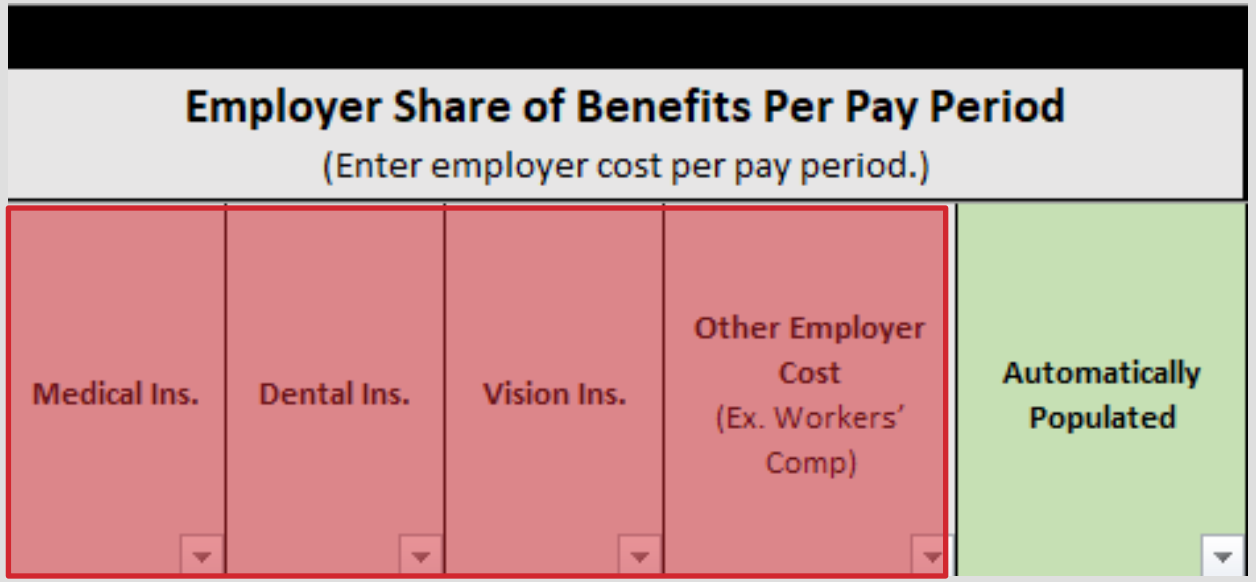
- Quick Check:
  - Choose a pay period where the gross and deductions are consistent to do a quick check.
  - Total Pre-Tax Deductions = Gross Wage -Taxable Wage
  - Taxable Wage = Medicare Deduction/.0145

Payroll Records to Check	Amount
Medicare Deduction	$43.53
Gross Wage	$3,500.00
Taxable Wage (43.53/.0145)	$3,000.00
Total Pre-Tax Deduction (Gross - Taxable Wage)	**$500.00**



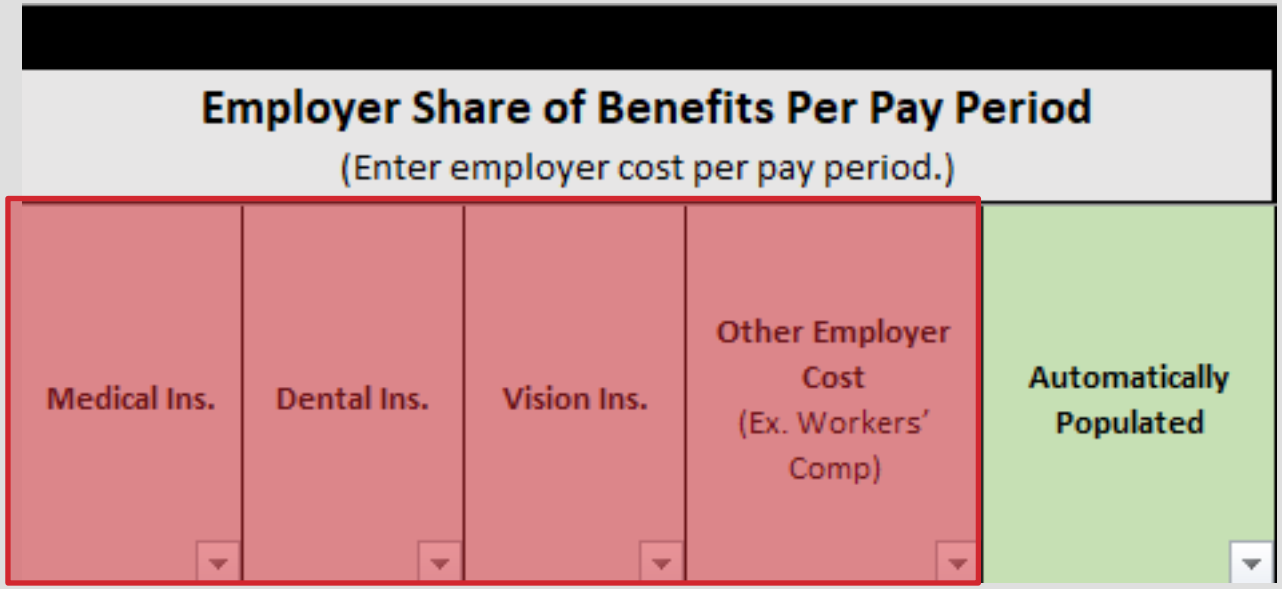
Employer Share of Benefits Per Pay Period

- Enter all employer-paid benefit amounts as listed on the required payroll reports in this section for reimbursement.
- Reimbursement is calculated using the days entered in the Pay Period Information section, which must be completed for reimbursement to populate.



Employer Share of Benefits Per Pay Period

- When premiums change during leave, the employee must be entered on two rows to calculate reimbursements at each rate. Enter the leave days associated with each premium rate.
- Use cell comments to clarify any needed information for reviewers.



Employer Retirement

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

Employer Retirement		Parental Leave	Reimbursement Calculations and Total (Automatically Populated)						
Retirement Plan (Select the retirement plan.)	Retirement Rate (Enter the rate selected in column AH.)	Days Claimed (Enter the number of days for final reimbursement after all leave days have been taken.)	Salary	Social Security Tax	Medicare Tax	Retirement	Employer Paid Benefits	Total Prorated One-time Payments	Total Reimbursement

Parental Leave

- Days Claimed should be 30, with a few exceptions:
  - Any employee with a qualifying event date prior to April 23, 2025, may have days left if previously taken intermittently.
  - Employee did not use all 30 days, and the leave window has expired.

Employer Retirement		Parental Leave	Reimbursement Calculations and Total (Automatically Populated)						
Retirement Plan (Select the retirement plan.)	Retirement Rate (Enter the rate selected in column AH.)	Days Claimed (Enter the number of days for final reimbursement after all leave days have been taken.)	Salary	Social Security Tax	Medicare Tax	Retirement	Employer Paid Benefits	Total Prorated One-time Payments	Total Reimbursement

Reimbursement Calculation and Total

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

Employer Retirement		Parental Leave	Reimbursement Calculations and Total (Automatically Populated)						
Retirement Plan (Select the retirement plan.)	**Retirement Rate** (Enter the rate selected in column AH.)	**Days Claimed** (Enter the number of days for final reimbursement after all leave days have been taken.)	Salary	Social Security Tax	Medicare Tax	Retirement	Employer Paid Benefits	Total Prorated One-time Payments	Total Reimbursement

Payroll Documentation Examples

TN Department of Education

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

[redacted]

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	
Dental1	33.74	674.80	1
MedicalPPO	121.00	2,420.00	1
Vision125	4.27	85.40	1
401kBOE	21.62	487.94	2
LTD	5.67	105.10	
STD	10.00	200.00	
TCRS-Hybrid	108.08	216.16	
TCRS-HybridOLD		2,223.66	2
TermLifeCH	1.00	20.00	
TermLifeEE	1.35	27.00	
TermLifeSP	1.35	31.50	
Total	**308.08**	**6,491.56**	

Taxes Withheld

	Current	YTD
Net Pay	**1,551.84**	**35,043.91**
Check	0.00	31,940.23
[redacted]	1,551.84	3,103.68

Company Paid Benefits 3

	Current	YTD	
Dental1	11.68	233.60	1
MedicalPPO	688.50	13,770.00	1
401kBOE	108.08	2,439.82	2
BasicLifeADD	2.48	49.10	
TCRS-Hybrid	86.46	172.92	
TCRS-HybridOLD		1,778.96	2
FICA	124.16	2,828.20	
MEDI	29.03	661.43	
SUTA:TN			
Total	**1,050.39**	**21,934.03**	

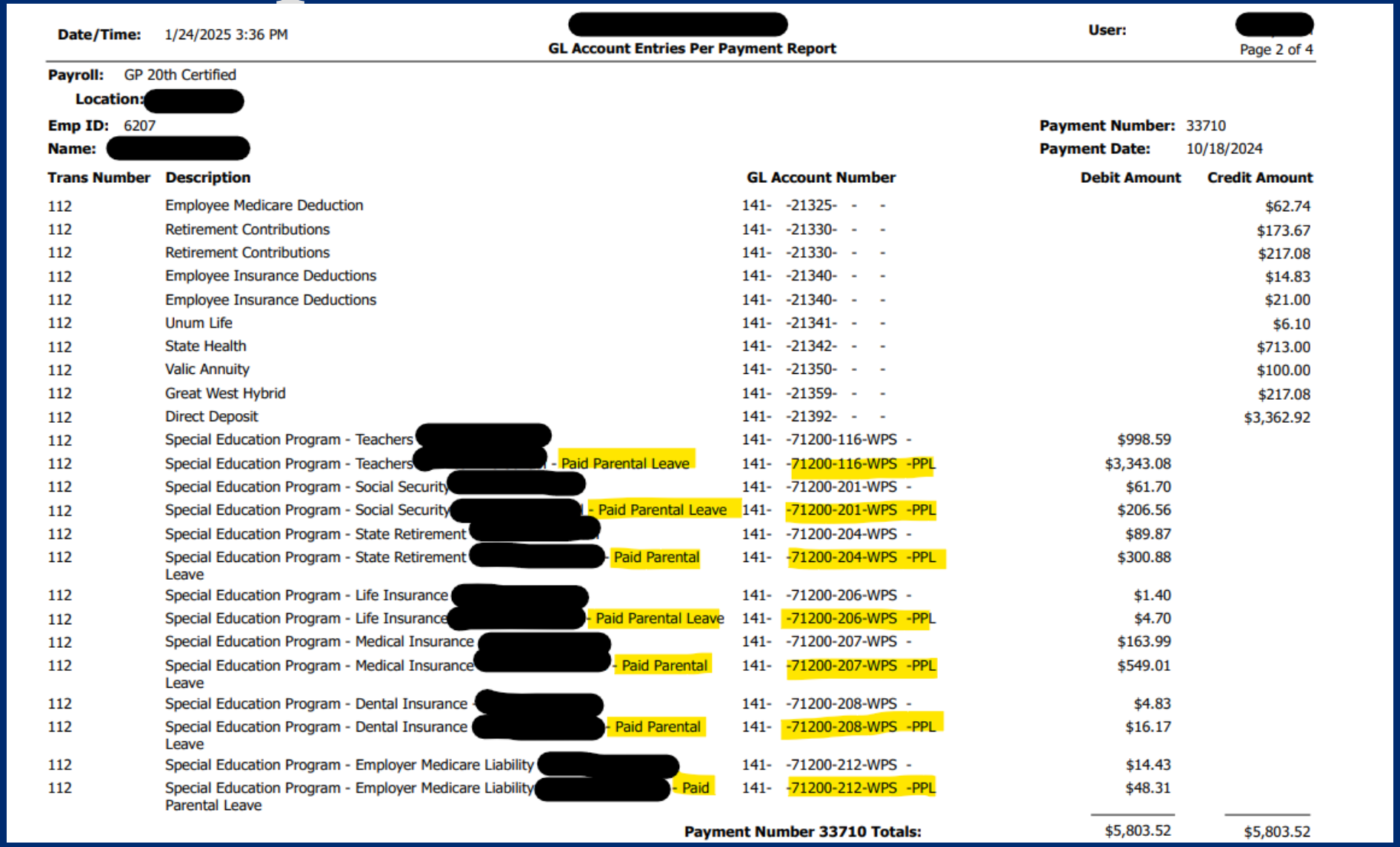
Timesheet

	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 LEAs use a cost center for PPL days as shown on the following slide.
  - However, beginning in FY26, LEAs are still required to use 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



[redacted] **GL Account Entries Per Payment Report**

Date/Time: 1/24/2025 3:36 PM **User:** [redacted]

Payroll: GP 20th Certified
Location: [redacted]
Emp ID: 6207
Name: [redacted]

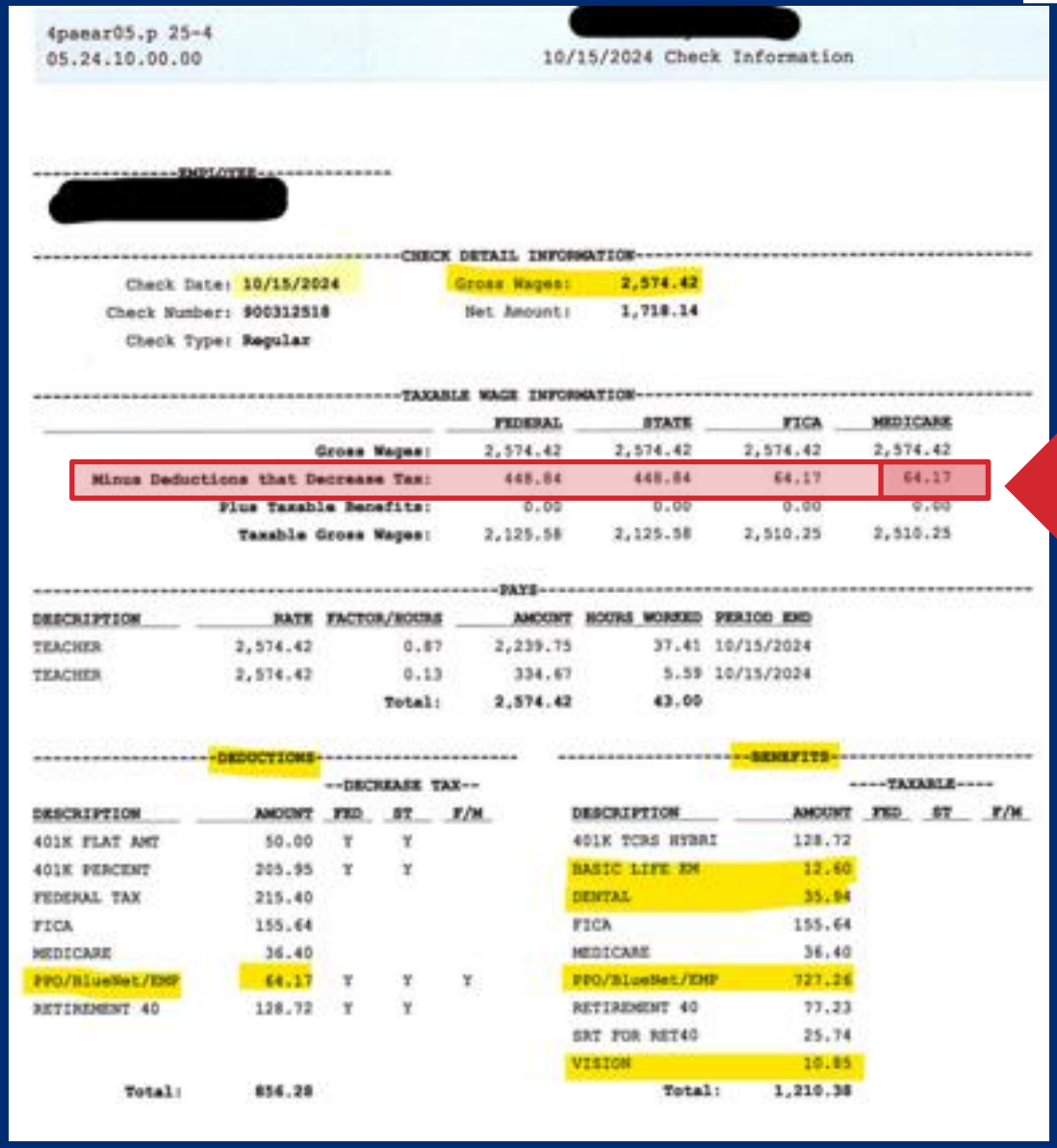
Payment Number: 33710
Payment Date: 10/18/2024

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 [redacted] 10/15/2024 Check Information

----------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----------

DESCRIPTION	AMOUNT	--DECREASE TAX-- 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----------

DESCRIPTION	AMOUNT	----TAXABLE---- 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			

Total Pre-Tax Deduction Amount that should match Column Z, considering it is a normal payroll

Corrections to Submissions

TN Department of Education

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.

Common Corrections Required

- 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.

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.

Accounting for Parental Leave

TN Department of Education

Accounting for Parental Leave

- Parental leave reimbursements are paid through Fund 141.
  - Post funds received to 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.

Accounting for Parental Leave

- Subfund 995 Parental Leave shall result in a zero balance when reimbursements are posted to cover the salaries and benefits.
- 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.

Accounting for Parental Leave

- 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.
- State Funds FER cannot be started until after the parental leave reimbursement shows as paid in Fund 141 in ePlan.
- Fund 141 FER will not be approved if the total Parental Leave Payments received are not properly reported in 46596.

Roundtable and FAQ

TN Department of Education

FAQ #1

- If an employee has a qualifying event after April 23, 2025, but has not yet completed 12 consecutive months of employment with the LEA, do they become eligible once they reach 12 months within the eligibility window?



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FAQ #1-Answer

- No. For qualifying events on or after April 23, 2025, employees must have 12 consecutive months of full-time employment with the ***same*** LEA or public charter school ***at the time of the qualifying event*** to be eligible.



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FAQ #2

- Can an employee take paid parental leave for two qualifying events in the same 12-month period?



FAQ #2-Answer

- No, an eligible employee may receive no more than 6 work weeks of paid parental leave within a 12-month period. (Tenn. Code Ann. § 8-50-814)
  - Once the 12-month period has passed for the first event, they may take PPL days for the second event within the period of eligibility.



FAQ #2-Example

- An employee files for adoption on May 7, 2025. She also gave birth to a child on November 9, 2025. The eligibility period for the first event is May 7, 2025 – May 6, 2026. She could take parental leave for the second event during the period of May 7, 2026 – November 8, 2026.





FAQ#3

- If two employees have the same qualifying event, are they each entitled to paid parental leave?



FAQ#3-Answer

- Yes, if each employee meets the eligibility requirements, then they are both entitled to receive paid parental leave for the same qualifying event.

FAQ #4

- We have some positions within our district that we require employees to be certified to work in those positions. Are they entitled to paid parental leave since they have a certification?



FAQ #4-Answer

- No, per Tenn. Code Ann. § 8-50-814, “eligible employee” refers to an employee required by law to hold a valid license.
  - The LEA may require a certification for the position, but if the law does not require a license for the position, the employee is not eligible. Consideration must be given to the *law requiring* the *license*.



FAQ #5

- One of our educational assistants was hired in August 2023. She became licensed and was hired as a teacher in August 2025. Her baby was born on January 10, 2026. Is she eligible for paid parental leave since she has worked for the same LEA for more than 12 months?



FAQ #5-Answer

- No, she is not eligible. She has worked for the same LEA for 2 years. However, the law requires the 12-month employment to be in a position for which they are required by law to hold a license.
  - Consider these dates when you complete the employment section of the PPL calculator.





FAQ #6

- Our district was closed for a week due to snow. Must the employees on paid parental leave during that time count those days?



FAQ #6-Answer

- Employees on paid parental leave would not use PPL days when the school/office is closed, unless the LEA has a policy requiring it.

Parental Leave Resources

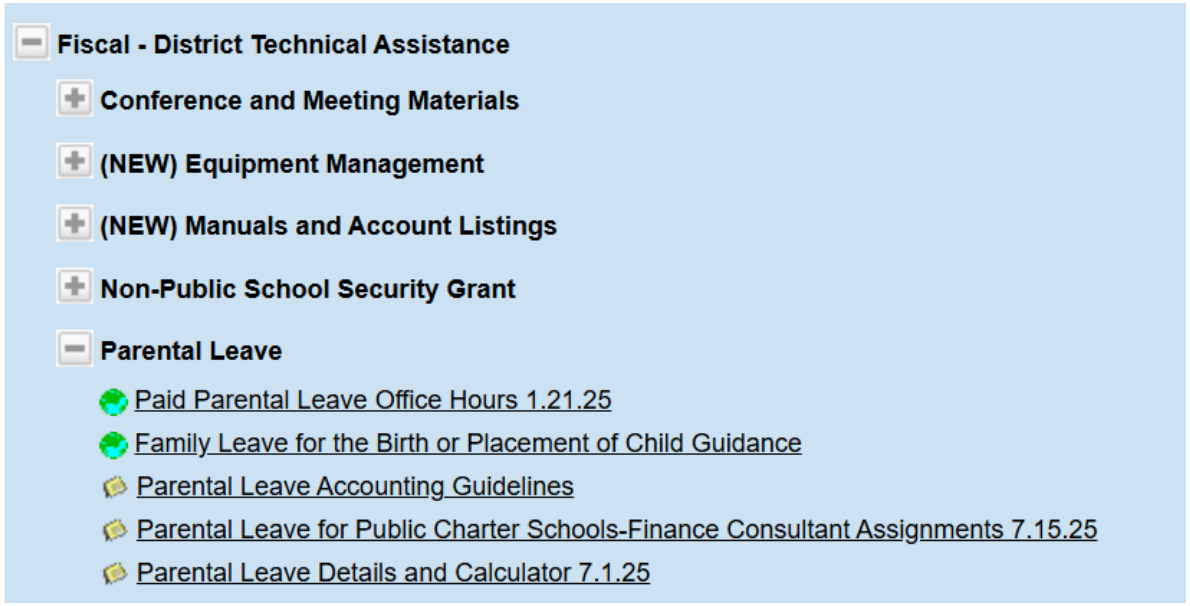
TN Department of Education

Parental Leave Template and Calculator

- Parental Leave Details and Calculator 1.1.26
  - **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.

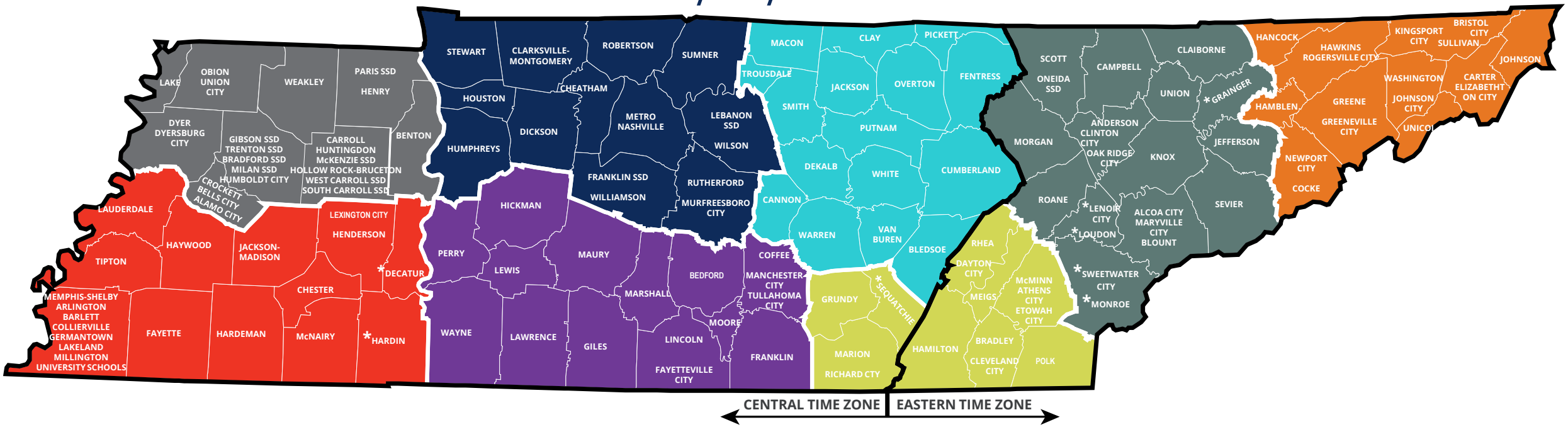
Fiscal-District Technical Assistance

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



Regional Finance Consultant District Map

1/26/2026



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	Open Position
Cindy.Smith@tn.gov	Meribeth.B.Carpenter@tn.gov	Robert.Mynhier@tn.gov	Joshua.Dehnz@tn.gov	Bryan.W.Clark@tn.gov	Taffe.Bishop@tn.gov	Shelby.Ownbey@tn.gov	+Temporarily Assigned to Multiple Consultants

TN Department of Education

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Regional Finance Consultant District Assignments

1/26/2026

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**	**Open Position**
Cindy.Smith@tn.gov	Meribeth.B.Carpenter@tn.gov	Robert.Mynhier@tn.gov	Joshua.Dehnz@tn.gov	Bryan.W.Clark@tn.gov	Taffe.Bishop@tn.gov	Shelby.Ownbey@tn.gov	+Temporarily Assigned to Multiple Consultants
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 City 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 School District Arlington Community Bartlett City Chester County Collierville Schools Fayette County Germantown Municipal Hardeman County Haywood County Henderson County Jackson-Madison County Lakeland School System Lauderdale County Lexington City McNairy County Memphis-Shelby County Millington Municipal Tipton County University Schools–Memphis West TN School for the Deaf	**Districts:** Cheatham County Clarksville-Montgomery Dickson County Dept. of Children Services Dept. of Corrections Franklin SSD Houston County Humphreys County Lebanon SSD Metro Nashville Murfreesboro City Robertson County Rutherford County Stewart County Sumner County TN Charter Commission TN School for the Blind Williamson County Wilson County	**Districts:** Alvin C. 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 SSD *Lenoir City *Loudon County *Monroe County *Sweetwater City +Bristol City +Carter County +Cocke County +Elizabethton City +Greene County +Greeneville City +Hamblen County +Hancock County +Hawkins County	**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 TN School for the Deaf Union County +Johnson City +Johnson County +Kingsport City +Newport City +Rogersville City +Sullivan County +Unicoi County +Washington County +Grainger 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

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TN Department of Education

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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

Resources

- **Tennessee Department of Education** Education (tn.gov)
- **Tennessee State Board of Education** Rules, Policies and Guidance (tn.gov)
- ePlan TDOE Resources
- **Tennessee Comptroller of the Treasury** Manuals (tn.gov)
- Tennessee Consolidated Retirement System
- **Tennessee General Assembly** Legislation - TN General Assembly
- County Technical Assistance Service (CTAS) Record Retention
- Electronic Code of Federal Regulations
- Tennessee Code Annotated



Thank You!

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