



February 19, 2022

SUMMARY OF BILL: Requires each local board of education to adopt a bereavement policy for employees. Requires an employee on bereavement leave to receive full pay for each day of authorized leave. Prohibits bereavement leave to be deducted from an employee's accumulated sick, annual, or other leave balances.

FISCAL IMPACT:

Increase Local Expenditure – Exceeds \$79,600/FY22-23 and Subsequent Years*

Assumptions:

- The proposed legislation will require each local board of education to adopt a bereavement policy that authorizes leave as follows:
 - Three days for the death of a member of the employee's immediate family;
 - One day for the death of a member of the employee's non-immediate family;
 - One additional day for the death of a member of the employee's immediate family if funeral services are located more than 150 miles away;
 - Two additional days for the death of a member of the employee's immediate family if funeral services are located more than 750 miles away; and
 - A sufficient amount of time for an appropriate number of employees to attend the funeral service in the event of the death of an employee or student of the local education agency.
- LEA bereavement policies and district substitute pay rates vary by district, and the number of employees who may take advantage of this leave, and how many days they may use, is unknown.
- The average daily rate for substitute teachers is estimated to be \$100; including Social Security and Medicare tax increases the daily cost to \$108.
- The proposed bereavement policy also applies to employees at state special schools. It is assumed that substitute teacher costs and incidence of bereavement leave will be the same as in LEAs.
- Because state employees currently receive bereavement leave and the estimated number of employees using bereavement leave each year is low, the fiscal impact for state employees of special schools is estimated to be not significant.

- It is estimated that at least 25 percent of LEAs will need to increase eligible bereavement leave and that, on average, those taking bereavement leave in these LEAs will take one additional day than they otherwise would have.
- The total number of LEA licensed personnel is approximately 80,516 statewide.
- An average family size of at least three members, excluding the employee.
- Based on information from the Department of Health, the death rate in Tennessee in 2020 was approximately 1.22 percent.
- The total mandatory increase in local expenditures is estimated to exceed \$79,566 in FY22-23 and subsequent years (80,516 x 3 family members x 1.22% x 1 day x \$108 x 25% of LEAs).

**Article II, Section 24 of the Tennessee Constitution provides that: no law of general application shall impose increased expenditure requirements on cities or counties unless the General Assembly shall provide that the state share in the cost.*

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.



Krista Lee Carsner, Executive Director

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