Vista Webinar Series

How to Set Up & Track COVID Sick and Paid Leave

April 10, 2020

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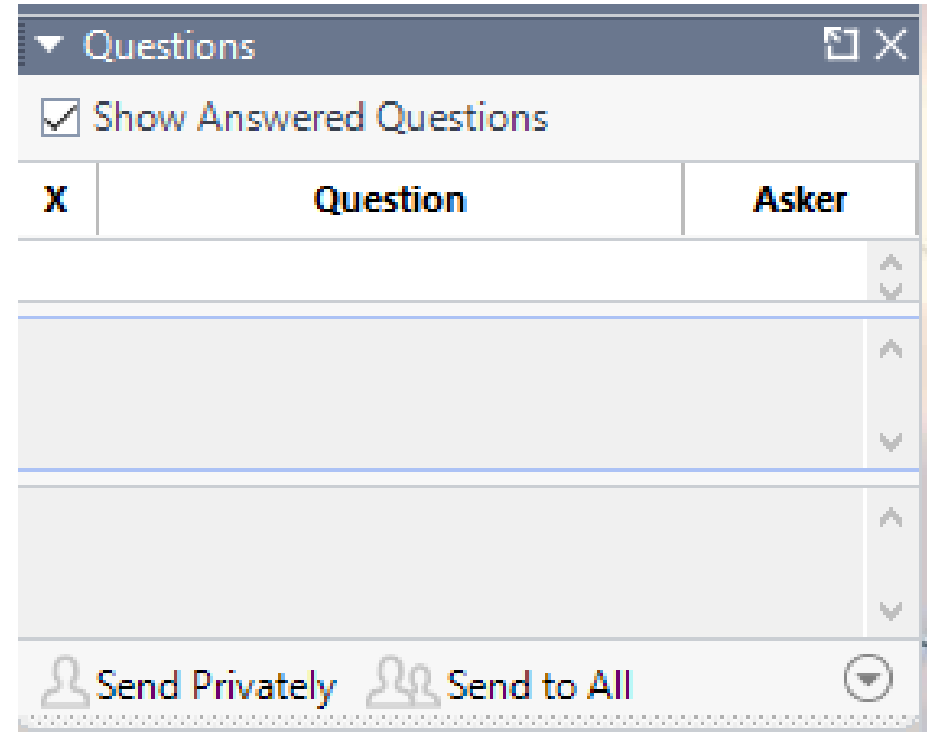
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Today's Webinar Hosts

Viewpoint

- **Gary Gilmore** – Sr. Product Manager

- **Gloria Kablan,
Randy Crawley** – Vista Support

- **Sharon Simpson** – Software Consultant

Silvertrek Systems

- **Michael Kelley** – President

Very Commonly Asked Questions

- **Q1: Can we get a copy of this presentation?** Yes, we will publish these slides.

- **Q2: Will you publish the Q&A?** Yes, we will create an FAQ document and publish.

- **Q3: Will Vista be updated to support FFCRA?** Not yet.

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Questions? Contact Kathleen Orazio, kathleen.orazio@viewpoint.com

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AGENDA

- FFCRA Overview
- Emergency Paid Sick Leave
- Emergency Family Medical Leave
- Q&A

Families First Coronavirus Response Act (FFCRA)

- Signed into law March 18, 2020

- Emergency Paid Sick Leave Act (EPSL)

- Emergency Family and Medical Leave Expansion Act (EFML)

- Effective April 1, 2020 – December 31, 2020

- Enforced by the U.S. Department of Labor Wage and Hour Division (WHD)

- Reimburses employers < 500 employees for cost of providing employees with paid leave

- Enables employers to keep workers on their payrolls, while ensuring that employees are not forced to choose between their paychecks and public health

Final Rule: Paid Leave under the Families First Coronavirus Response Act

Press Release (4/1/2020): U.S. Department Of Labor Announces New Paid Sick Leave and Expanded Family and Medical Leave Implementation

Webinar: The Families First Coronavirus Response Act (FFCRA)

Emergency Paid Sick Leave Act (EPSL) - Earnings

- **Employees eligible for up to 80 hours or 10 days of EPSL**
  - If experiencing symptoms or subject to quarantine/isolation order
    - **100% regular rate of pay ($511/day max, $5110 total.)**
  - If caring for someone else due to COVID-19
    - **66% regular rate of pay ($200/day max, $2000 total)**
  - If variable hours, use prior 6 month average

- **Add ESPL Earnings Codes**
  - **COVID-19 Employee** – factor 1.000
  - **COVID-19 Caretaker** – factor .6667
  - **'Subject Only'** to FICA-SS employer liability

Use these earnings codes when posting employee EPSL

Emergency Paid Sick Leave (EPSL) – Employer Liabilities

- ## Add ESPL Liability Codes
  - **COVID-19 Employee** – $5110 annual limit on EPSL employee pay
  - **COVID-19 Caretaker** – $2000 annual limit on EPSL caretaker pay
  - **Calculation Category** – Federal - assign as add'l DLs on **Federal Info**
  - **GL Account** – income/asset account for reimbursement
  - **Method** – Rate of Gross, -1.000 rate (negative liability amount)
  - Assign COVID-19 earnings as basis

Use these liabilities to limit & track EPSL credits

Emergency Paid Sick Leave (EPSL) – Leave Code

- ## Add EPSL Leave Code
  - Used to track & limit EPSL leave
  - **Accrual Type** - Fixed, 80.00 Hours
  - **Limit** – 80.00 Accrual and Balance limit

- ## Usage Info
  - Assign EPSL earnings codes

- ## Initialize Leave Balances
  - Add EPSL Leave Code to Employees
  - Use 3/31/20 Eligible Date
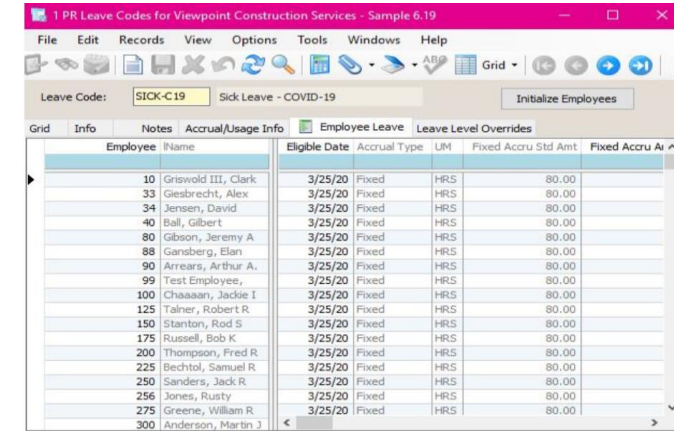
Use this Leave Code to help track & limit EPSL

Emergency Paid Sick Leave (EPSL) – Leave Code

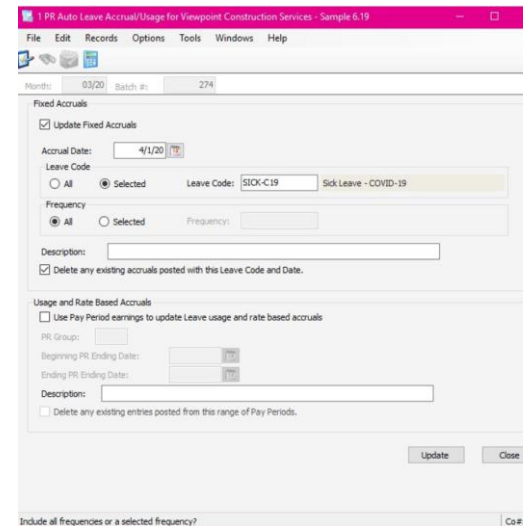- **Adjust part-time employees fixed accrual**
  - Example - if employee works 20 hours per week, override fixed accrual to 40 hours (2 weeks @ 20 hrs./week)

- **Auto Leave Accrual/Usage**
  - Run to update employee fixed accruals
  - **Accrual Date** – **4/1/20**
  - Select EPSL Leave Code
  - Review & post **PR Leave Batch**

Quickest/easiest way to update employee's EPSL available balance

Emergency Family Medical Leave (EFML) - Earnings

- **Expanded FML for eligible employees up to 10 weeks**
  - Unable to work to care for child whose school or child care is closed due to COVID-19
  - Must be employed at least 30 days to be eligible
  - **66% regular rate of pay ($200/day max, $10K total)**
  - If variable hours, use prior 6 month average

- **Add EFML Earnings Code**
  - **COVID-19 Paid Leave** – factor .6667
  - **'Subject Only'** to FICA-SS employer liability

Use this earnings code when posting employee EFML

Emergency Family Medical Leave (EFML) – Liability

- **Add EFML Liability Code**
  - **COVID-19 Paid Leave** – $10K annual limit on EFML employee pay
  - **Calculation Category** – Federal – assign as add'l DL on **Federal Info**
  - **GL Account** – income/asset account for reimbursement
  - **Method** – Rate of Gross, -1.000 rate (negative liability amount)
  - Assign COVID-19 Paid Leave earnings as basis

Use this liability to help limit & track EFML credit

Emergency Family Medical Leave (EFML) – Leave Code

- **Add EFML Leave Code**
  - Used to track & limit EFML leave
  - **Accrual Type** - Fixed, 400.00 Hours
  - **Limit** – 400.00 Accrual and Balance limit

- **Usage Info**
  - Assign EFML earnings code
  - Add Employee Balances only as needed

Use this Leave Code to help track & limit EFML

EPSL & EFML Credits & Reporting

- ## Reimbursement
  - **Qualified wages** paid under EPSL & EFML – up to daily and total limits
  - **Qualified health plan expenses** for employees under EPSL & EFML
  - Total can be withheld from employer payroll tax deposit - EFTPS

IRS guidance available at https://www.irs.gov/newsroom/faqs-employee-retention-credit-under-the-cares-act

- ## Reporting
  - **PR Federal Tax Deposit Liability** & **PR Tax Report**
  - Amounts withheld reported on quarterly **Federal 941**
  - Employer can file for advance credit using **Form 7200** (*new*)
  - Expect changes to Federal form & eFiling formats - to be handled via **Aatrix**

Reduce cash flow burden with offsets to your required tax payments

Employer FICA-SS Liability Calculations

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
4											COVID EE Wages										
5					Yearly	Quarterly			1	2	3	4	5	6	7	8	9	10	11	12	13
6				Earnings	108,000	27,000		22,846	2,077	2,077			2,077	2,077	2,077	2,077	2,077	2,077	2,077	2,077	2,077
7				COVID-19 Wages				4,154			2,077	2,077									
8			Employee Medical Deduction		7,200	1,800		1,800	138	138	138	138	138	138	138	138	138	138	138	138	138
9			Employer Medical Liability		7,200	1,800		1,800	138	138	138	138	138	138	138	138	138	138	138	138	138
10																					
11	Social Security - Employee Eligible Wages				100,800	25,200		25,200	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938
12			Social Security - Employee Tax		6,250	1,562		1,562	120	120	120	120	120	120	120	120	120	120	120	120	120
13																					
14	Social Security - Employer Eligible Wages				100,800	25,200	4,154	21,046	1,938	1,938	(138)	(138)	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938
15			Social Security - Employer Tax		6,250	1,562		1,305	120	120	(9)	(9)	120	120	120	120	120	120	120	120	120
16																					
17			Medicare - Employee Eligible Wages		100,800	25,200		25,200	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938
18			Medicare - Employee Tax		1,462	365		365	28	28	28	28	28	28	28	28	28	28	28	28	28
19																					
20			Medicare - Employer Eligible Wages		100,800	25,200		25,200	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938
21			Medicare - Employer Tax		1,462	365		365	28	28	28	28	28	28	28	28	28	28	28	28	28
22																					
23			Federal Withholding		20,160	5,040		5,040	388	388	388	388	388	388	388	388	388	388	388	388	388
24																					
25			Net Pay		72,929	18,232			1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402
26																					
27			Federal Tax Deposit						684	684	556	556	684	684	684	684	684	684	684	684	684
28			Tax Credit								2,243	2,243									

Employer and employee FICA-SS eligible wages will differ by COVID earnings

If COVID earnings only, employer FICA-SS eligible and tax amounts will be negative

Q&A