COVID-19 Legislation Updates and iSolved Features
March 25, 2020
Your Presenters Today

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This information provided by Payroll Network is for educational purposes.

We at Payroll Network are not legal attorneys, and the information covered today should not be considered legal advice.
Webinar Tools

- Webinar will be recorded
- All Attendees will be placed on mute
- Questions may be input into the Questions Box within the GOTOWEBINAR
- Presentation available in handouts
Agenda

- COVID-19 updates
- I-9 Update for Remote Workers
- Tax Updates
- iSolved Product Preparation
  - DOL Poster Update
- FAQs
- Resources
COVID-19 (Coronavirus) Update

- H.R. 6201, also known as the Families First Coronavirus Act, was signed into law 3/18 by Donald Trump.
- The temporary laws are effective in 15 days (New Update—April 1st) and expire on 12/31/2020.
- A few of the focal points we wanted to highlight today:
  - FMLA expansion.
  - Paid Sick Leave for COVID-19.
  - Employer Tax Credits.
Emergency
COVID-19 FMLA
Eligibility
Decision Tree

Has employee worked for at least 30 days?

Is employee unable to work or telework due to school or child care closed for minor?

Employee to be given 10 weeks FMLA paid at 2/3 of regular rate after unpaid (or uses other leave) first 10 days of leave

Does the company have Under 500 Employees?

New employees under 30 days are not eligible for COVID-19 FMLA

Employee is not eligible for COVID-19 FMLA if school and/or child care are open

Over 500 employees - New FMLA does not apply to your company.
Emergency COVID-19 Paid Sick Leave Eligibility Decision Tree

**Does your company have under 500 Employees?**
- Yes
  - Is the Employee taking off for reasons 1, 2, 3 below?
    - Yes
      - Employee to be paid at 100% regular rate of pay (up to $511/day for 10 days).
      - Emergency Paid Sick Leave does apply.
    - No
      - New Paid Sick Leave does not apply to your company.
  - No
    - Employee to be paid at 2/3 regular rate of pay (up to $200/day for 10 days).
    - Emergency Paid Sick Leave does not apply.

**Paid Sick Leave applies when employee is unable to work (or telework) for the following reasons:**
1. The employee is subject to a Federal, State, or local quarantine or isolation order related to COVID-19.
2. The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19.
3. The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis.
4. The employee is caring for an individual who is subject to an order as described in subparagraph (1) or has been advised as described in paragraph (2).
5. The employee is caring for a son or daughter of such employee if the school or place of care of the son or daughter has been closed, or the childcare provider of such son or daughter is unavailable, due to COVID-19 precautions.
6. The employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor.
COVID-19 paid sick leave is in addition to any existing state and/or company leave plans

<table>
<thead>
<tr>
<th>State</th>
<th>Covered Employers</th>
<th>Sick Leave Accrual Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>D.C.</td>
<td>Public and private employers</td>
<td>• Employers with 100+ ees- 1 hour of leave for every 30 hours worked; 7-day max</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Employers with 25–99 ees- 1 hour of leave for every 43 hours worked; 5–day max</td>
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<tr>
<td></td>
<td></td>
<td>• Employers with 1–24 ees- 1 hour of leave for every 87 hours worked; 3–day max.</td>
</tr>
<tr>
<td>Maryland</td>
<td>Public and private employers with more than 15 employees</td>
<td>• 1 hour of leave for every 30 hours worked; 40 hours max.</td>
</tr>
</tbody>
</table>

I-9 Verification Updates

- Department of Homeland Security (DHS) is delaying requirements to physically inspect I-9 documents for workplaces operating completely remotely.
- If business operations are normal, I-9 verification process remains unchanged (should be completed within 1st 3 business days)
- These new provisions are in effect until 5/19/20 or within 3 business days after national emergency ends, whichever comes first
- Once lifted, employers will have 3 business days to verify I-9 documents for any that were temporarily reviewed virtually
The Employer portion of Social Security tax will be exempted from eligible leave payments.

The IRS allows a credit which reduces your company’s total tax liability by the amount of eligible leave wages paid. The technical procedure has not yet been released. We expect to know more next week.

Tax Credit Examples from DOL News Release.

- If an eligible employer paid $5,000 in sick leave and is otherwise required to deposit $8,000 in payroll taxes, including taxes withheld from all its employees, the employer could use up to $5,000 of the $8,000 of taxes it was going to deposit for making qualified leave payments. The employer would only be required under the law to deposit the remaining $3,000 on its next regular deposit date.

- If an eligible employer paid $10,000 in sick leave and was required to deposit $8,000 in taxes, the employer could use the entire $8,000 of taxes in order to make qualified leave payments and file a request for an accelerated credit for the remaining $2,000.
Preparing iSolved

- IP Address
- Terminations / Inactive
- Notifications to Employees
  - Employee Messages / Company Information Page
  - Mass Email Utility
- Leave Plan Setup / Tracking
  - Setting up new Paid Sick Leave Earnings Codes
  - Setting up new Paid/Unpaid Sick Leave Accrual Plans
Mass Emails and Email Templates
Employee Messages / Policy Acknowledgements
System Earnings
- Temporary FMLA
- Temporary Paid Sick EE
- Temporary Paid Sick Family
System Accumulators
Mass Termination Template
Mass Inactive Template
Emergency - Pandemic

Families First Coronavirus Response Act Notice
The Families First Coronavirus Response Act (FFCRA or Act) requires certain employers to provide employees with paid sick or family leave for specified reasons related to COVID-19. The Department of Labor’s (Department) Wage and Hour Division has determined that the provisions will apply from the effective date through December 31, 2020.

Attached is the notice for all employees:

Links
DOL - Notice

Company Documents

Company Holidays
Holidays for 2020

Links
Company Website
EMPLOYEE RIGHTS
PAID SICK LEAVE AND EXPANDED FAMILY AND MEDICAL LEAVE UNDER THE FAMILIES FIRST CORONAVIRUS RESPONSE ACT

The Families First Coronavirus Response Act (FFCRA or Act) requires certain employers to provide their employees with paid sick leave and expanded family and medical leave for specified reasons related to COVID-19. These provisions will apply from April 1, 2020 through December 31, 2020.

PAID LEAVE ENTITLEMENTS
Generally, employers covered under the Act must provide employees:
- Up to two weeks (80 hours, or a part-time employee’s two-week equivalent) of paid sick leave (at a rate of pay equal to the employee’s regular rate or, if higher, the rate the employee would have been paid if not hired or retained) for each calendar year.
- 100% for qualifying reasons #1-3 below, up to $511 daily and $5,110 total.
- 2/3 for qualifying reasons #4 and #5 below, up to $200 daily and $2,000 total.
- Up to 10 weeks more of paid sick leave and expanded family and medical leave paid at 2/3 for qualifying reasons #6 below, up to $200 daily and $3,600 total.

A part-time employee is eligible for leave for the number of hours that the employee is normally scheduled to work over that period.

ELIGIBLE EMPLOYEES
In general, employees of private sector employers with fewer than 500 employees, and certain public sector employers, are eligible for up to two weeks of fully or partially paid sick leave for COVID-19 related reasons (see below). Employees who have been employed for at least 20 days prior to their leave request may be eligible for up to an additional 10 weeks of partially paid expanded family and medical leave for reason #5 below.

QUALIFYING REASONS FOR LEAVE RELATED TO COVID-19
An employee is entitled to take leave related to COVID-19 if the employee is unable to work, including unable to telework, because the employee:

1. Is subject to a Federal or State quarantine or isolation order related to COVID-19;
2. Has been advised by a health care provider to self-quarantine related to COVID-19;
3. Is experiencing COVID-19 symptoms and is seeking a medical diagnosis;
4. Is caring for an individual subject to an order described in (1) or (2); or
5. Is caring for his or her child whose school or place of care is closed (or child care provider is unavailable) due to COVID-19 related reasons;
6. Is experiencing any other substantially similar condition specified by the U.S. Department of Health and Human Services.

ENFORCEMENT
The U.S. Department of Labor’s Wage and Hour Division (WHD) has the authority to investigate and enforce compliance.

For additional information or to file a complaint:
1-866-487-9242
TTY: 1-877-889-5627
dol.gov/agencies/whd

Mass Notifications

Client: BD1414 - Becky * Network Company DEMO

Email Templates

Email Subject
Employee Pending
Certification Added
Reminder to enroll in benefits
Email: Acknowledge Message
Notification of Families First Coronavirus Response Act
Email Type: Mass Email

Add New
Status: Active
Email Type: Workflow
Workflow
Benefits
Employee Messages
Add
Edit
Delete
Refresh
Save
Cancel

Email Subject Line: Notification of Families First Coronavirus Response Act
From Name: HR@payrollnetwork.com
Email Type: Mass Email

Email Text:

Dear [Employee First Name],

The Families First Coronavirus Response Act (FFCRA or Act) requires certain employers to provide employees with paid sick or family leave for specified reasons related to COVID-19. The Department of Labor (Department) Wage and Hour Division (WHD) administers and enforces the new leave paid leave requirements. These provisions will apply from the effective date (4/1/2020) through December 31, 2020.


Generally, the Act provides that employees of covered

Mobile Push Notifications

Mobile Push Notifications are designed for use with the Solideda mobile app. To receive Push Notifications, the employee must have the app installed and they need to have logged into the app previously.
Mass Notifications

Mass Email Utility

Email

Send Email

From

This email will be sent with your payroll service provider’s From address by default. You can override this From address with one that uses your company’s domain. However, this override may cause your company’s SPAM filters to catch and quarantine the emails that are sent. To mitigate this issue, you will need your IT team to modify your company’s domain SPF record to include "MySolved.com".

Override Email Address:

The override email address entered MUST use your company’s email domain name. You cannot use "yahoo.com", "gmail.com", etc.

Eligibility Rules

Use the Included Eligibility Rules to limit which employees should receive emails.

Eligibility Rules:

Included Eligibility Rules:

Email Text and Attachment

Template: The subject and text can be updated here. Or, key the Subject and Email text without selecting an email template. One document can be attached to this email.

Email Template: Notification of Families First Coronavirus Response Act

* Subject: Notification of Families First Coronavirus Response Act

Attach Document:

Dear (EE First Name),

The Families First Coronavirus Response Act (FFCRA or Act) requires certain employers to provide employees with paid sick or family leave for specified reasons related to COVID-1...
## Individual Time Entry

**Pay Date:** 3/13/2020  
**Payroll Period:** 2/24/2020 - 3/8/2020

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### Add New

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<tr>
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<td>Temp Paid Fam</td>
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<tr>
<td>ACA FMLA</td>
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</table>

**Total:** 80.00
Direct Deposit vs. Live Checks
   • Including Pay Stubs (through Employee Self Service)
   • Off-site Printing
• Delivery Changes
• Funding Information
May I take 80 hours of paid sick leave for my self-quarantine and then another amount of paid sick leave for another reason provided under the Emergency Paid Sick Leave Act?

No. You may take up to two weeks—or ten days—(80 hours for a full-time employee, or for a part-time employee, the number of hours equal to the average number of hours that the employee works over a typical two-week period) of paid sick leave for any combination of qualifying reasons. However, the total number of hours for which you receive paid sick leave is capped at 80 hours under the Emergency Paid Sick Leave Act.

What is the effective date of the Families First Coronavirus Response Act (FFCRA), which includes the Emergency Paid Sick Leave Act and the Emergency Family and Medical Leave Expansion Act?

The FFCRA’s paid leave provisions are effective on April 1, 2020, and apply to leave taken between April 1, 2020, and December 31, 2020.
If providing childcare-related paid sick leave and expanded family and medical leave at my business with fewer than 50 employees would jeopardize the viability of my business as a going concern, how do I take advantage of the small business exemption?

To elect this small business exemption, you should document why your business with fewer than 50 employees meets the criteria set forth by the Department, which will be addressed in more detail in forthcoming regulations.

You should not send any materials to the Department of Labor when seeking a small business exemption for paid sick leave and expanded family and medical leave.

Are the paid sick leave and expanded family and medical leave requirements retroactive?

No.
How do I know whether I have “been employed for at least 30 calendar days by the employer” for purposes of expanded family and medical leave?

You are considered to have been employed by your employer for at least 30 calendar days if your employer had you on its payroll for the 30 calendar days immediately prior to the day your leave would begin. For example, if you want to take leave on April 1, 2020, you would need to have been on your employer’s payroll as of March 2, 2020.

Is all leave under the FMLA now paid leave?

No. The only type of family and medical leave that is paid leave is expanded family and medical leave under the Emergency Family and Medical Leave Expansion Act when such leave exceeds ten days. This includes only leave taken because the employee must care for a child whose school or place of care is closed, or childcare provider is unavailable, due to COVID-19 related reasons.
Cybercriminals send emails claiming to be from legitimate organizations with information about the coronavirus:

- emails designed to look like they’re from the U.S. Centers for Disease Control or World Health Organization
- emails offering medical advice to help protect you against the coronavirus
- emails targeted employees’ workplace email accounts on policies
Additional Resources

Resources

- Centers for Disease Control & Prevention: Interim Guidance for Businesses and Employers
- CDC's Coronavirus Information
- Coronavirus Tax Relief (IRS)
- EEOC's Pandemic Preparedness in the Workplace and the Americans with Disabilities Act
- OSHA's Guidance on Preparing Workplaces for COVID-19

Regional Websites
- DC https://coronavirus.dc.gov/
- MD https://coronavirus.maryland.gov/
- VA https://www.virginia.gov/coronavirus-updates/

- SHRM COVID-19 Response and Resources
- World Health Organization: Coronavirus Disease (COVID-19) Outbreak
- National Governors Association
- Department of Labor
- Small Business Guidance
- Families First Coronavirus Response Act: Questions & Answers
- Fact Sheet for Employees
- Fact Sheet for Employers
Coronavirus COVID-19

**How to prevent**

- **Wash** your hands well and often to avoid contamination
- **Cover** your mouth and nose with a tissue or sleeve when coughing or sneezing and discard tissue
- **Avoid** touching eyes, nose, or mouth with unwashed hands
- **Clean** and disinfect frequently touched objects and surfaces
- **Stop** shaking hands or hugging when saying hello or greeting other people.
- **Distance** yourself at least 2 meters (6 feet) away from other people, especially those who might be unwell.

**Symptoms**

- **Fever** (High Temperature)
- **Cough**
- **Shortness of Breath**
- **Breathing Difficulties**
Stay tuned for more updates soon

Continue to visit our website for training/blog posts/webinars, etc.

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