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Webinar Details

• Webinar will be recorded
• All attendees will be placed on mute
• Questions may be input into the Questions Box within GOTOWEBINAR

• SHRM Certified Course*

PayrollNetwork.com | ShulmanRogers.com
The information presented today is provided for educational purposes and should not be considered legal advice.
Agenda

• Payroll Network Updates
  • Year End Updates
• Post 2020 Election – Business Impacts
• Regional Updates
• Q & A
Payroll Network Updates
Reminder – to access the **PPP Loan Forgiveness Report**, you will need to reach out to Payroll Network with your **Loan Origination date**.

**support@payrollnetwork.com**
iSolved will automatically calculate a tax credit in the amount equal to the total of all these codes combined, along with the employer portion of Medicare tax (1.45% of taxable COVID Leave wages).

• These codes are already exempt from the employer portion of Social Security Tax (6.2% of wages).
• The credit will appear on your Payroll Summary
• Credits will reduce the federal tax collection and deposit.

COVID Leave Earnings
✓ COVID EE SICK
✓ COVID Fam Sick
✓ COVID EFMLA

COVID Memo Codes
✓ COVID QHE Sick
✓ COVID QHE FMLA
## COVID Sick Leave Limits

<table>
<thead>
<tr>
<th>Leave Option</th>
<th>Daily / Total Limits</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FFCRA – Employee Sick Leave (80 hours)</strong></td>
<td>- up to $511 per day and $5,110 in the aggregate (over a 2-week period).</td>
</tr>
<tr>
<td>Employee is unable to work because the employee is quarantined (pursuant to Federal, State, or local government order or advice of a health care provider), and/or experiencing COVID-19 symptoms and seeking a medical diagnosis;</td>
<td></td>
</tr>
<tr>
<td><strong>FFCRA – Family Sick Leave (80 Hours)</strong></td>
<td>- up to $200 per day and $2,000 in the aggregate (over a 2-week period)</td>
</tr>
<tr>
<td>Employee needs to care for an individual subject to quarantine (pursuant to Federal, State, or local government order or advice of a health care provider), or care for a child (under 18 years of age) whose school or child care provider is closed or unavailable for reasons related to COVID-19 and/or the employee is experiencing a substantially similar condition as specified by the Secretary of Health and Human Services, in consultation with the Secretaries of the Treasury and Labor.</td>
<td></td>
</tr>
<tr>
<td><strong>EFMLA – Expanded Family and Medical Leave (10 weeks)</strong></td>
<td>- $200 per day and $10,000 (over a 10-week period)</td>
</tr>
<tr>
<td>Employee is unable to work due to a bona fide need for leave to care for a child whose school or child care provider is closed or unavailable for reasons related to COVID-19.</td>
<td>- Employee may first take the FFCRA Employee or Family Sick leave at two weeks of paid sick leave followed by up to 10 weeks of paid expanded family and medical leave.</td>
</tr>
</tbody>
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YE Reminders

• Payroll Year-end Webinar
  • Limits and Deadlines
  • Payroll Year-end guide and Best Practices

• Employee Tax Deferrals
  • Prepare to take these monies in the new year

• YE Authorization Form
  • W2 Delivery
  • Auditing of W2, SSN, Address, Tax IDs
  • Review Variances
  • Third Party Sick Leave
Post 2020 Election: Business Impacts
PRIORITIES

We aren’t just going to rebuild what has worked in the past. This is our opportunity to build back better than ever.
On September 11, 2020, the U.S. Department of Labor’s Wage and Hour Division announced revisions to regulations that implement the paid sick leave and expanded family and medical leave provisions of the FFCRA. The revised rule clarifies workers’ rights and employers’ responsibilities under FFCRA paid leave.
Workforce Training and Apprenticeships

- Workforce policy will become a top priority for Congress and the White House.
  - The COVID-19 pandemic has left as many as 12.6 million individuals without jobs.
  - Congress wants to invest $5 billion in graduate programs and develop pathways for more internships in private and public sector.
  - President-elect Biden outlined plans to invest $50 billion in workforce training programs.
  - In the 117th Congress, lawmakers will work with the Biden Administration to expand workforce investments and increase access to these programs for all Americans.
    - Relaunching America’s Workforce Act (H.R. 6646/S. 3659)
    - Assisting Community Colleges in Educating Skilled Students (ACCESS) to Careers Act (S. 3273)
    - Skills Renewal Act (H.R. 7032/S. 3779)
    - JOBS Act (H.R. 3297/S. 839)
    - Advanced Technological Manufacturing Act (S. 3704)
• Stakeholders have urged lawmakers to restore funding for several federal workforce programs, including career and technical education Basic State Grants, Title I and Adult Education and Family Literacy programs under the Workforce Innovation and Opportunity Act, and the NSF ATE program.
Worker Classification

• The issue of worker classification will be a priority of the Biden Administration. This will address gig workers, industries that prefer to classify its workers as independent contractors given the patchwork of relevant state laws. In September, the administration began its rulemaking to clarify whether gig economy workers, for example, are employees or independent contractors under federal minimum wage and overtime law governed by FLSA based on an "economic realities" test.

• We will see an increase in enforcement efforts within the National Labor Relations Board, Equal Employment Opportunity Commission, Internal Revenue Service, Department of Justice, and other state and local labor agencies. There is discussion that the new administration may create an interagency worker classification taskforce to share such enforcement information with state and federal agencies.
• The new administration will advocate for Congress to pass sweeping immigration reform that prioritizes pathways to citizenship. This reform will include an easier path for seasonal workers and the temporary work visa system by increasing immigrant visas in employment-based categories.
The new administration seeks to substantially increase the number of OSHA investigators to enforce the law and existing standards and guidelines.
The COVID-19 pandemic has nearly crippled the child care sector.

- There were nearly 10 million mothers of young children in the labor force in 2019.
- Insufficient child care could affect their work, their wages, their long-term economic outcomes, and the economic recovery.
- Statistically women more than men have been staying home to care for their children during COVID-19; hence, there will be a substantial decrease in qualified workers with women having to take time off from the workforce.

- The inability of children to attend school has had the same impact.
Remote working was gaining momentum before COVID-19, but this crisis had demonstrated that telecommuting is now a new normal.

- This will impact on the office space requirements, advanced technical training, workplace infrastructure, sales and wages.
- This will also impact on the physical location of employees and the labor pool available.
Increase in e-Commerce

• Delivery services, on-line ordering and marketplace share will require a need for tech savvy workers and an increase of costs in the company budget to meet those demands.

• As companies localize or regionalize their supply and delivery chain, there will be a shift determining which skills are needed and where.

• The new administration has not substantively provided for any of that in its relief packages except for the education and training programs.
Regional Updates
Maryland Shifting Back to Phase 2 – 11/11/2020

- **Indoor Dining** – reduces bar and restaurant capacity back to 50% instead of 75%
- **Indoor Gatherings Discouraged** – limits to 25 people again
- **Travel Advisory** – strongly advised against traveling to any state with positivity rate over 10%. Those who do travel to those states should get tested and self quarantine to wait for results.
- **Telework** – mandatory telework for state agencies (except for public-facing services). All businesses encouraged to expand telework.
- **Hospital Surge Capacity** – gives flexibility as needed to shift patients to alternate care sites or add capacity to sites

https://governor.maryland.gov/recovery/
Virginia Adds Phase 3 Limitations – 11/13/2020

- **Public & Private Gatherings** - now limited to 25 instead of 250 (Religious services, employers, and schools are exceptions)
- **Mask Requirements** - All Virginians over age of 5 now required to mask up indoors (previously it was ages 10 and over)
- **New Stricter Rules** - on essential businesses with masks/distancing/cleaning
  - Class One Misdemeanor and/or up to 12 months of jail time and $2500 fine
- **Alcohol** - sales/consumption/possession end at 10pm
- **Youth Sports** - limit to 25 spectators or 30% venue capacity
- **Safer at Home** - Phase Three guidelines (link below)

https://www.virginia.gov/coronavirus/
DC Operating in Phase 2

- Travel Advisory for anyone traveling out of state except to MD/VA/VT/HI

People who are visiting DC need to:

- Get tested before they travel to the District – within 72 hours of traveling. If they test positive, they should not travel.

- Visitors should also not come to DC if they are a close contact of a confirmed case.

- And if a person is visiting DC for more than three days, they also need to get tested again within 3-5 days of arrival. (Visitors can get free testing at one of the public testing sites.)

DC residents returning to the District after traveling to any place other than Maryland, Virginia, or a low-risk state or country must either:

- Limit daily activities and self-monitor for 14 days upon their return; or

- Limit daily activities until they get tested for COVID-19 (within 3-5 days after their return) and receive a negative result.

https://coronavirus.dc.gov/phasetwo
Potential HR Items with President-elect Biden

- Health Care Insurance & ACA
- Paid Leave
- Labor Relations
- Workplace Immigration
- Retirement Plans
- Minimum Wage
- Marijuana Legalization
- LGBTQ Rights
For More Information, Please Contact:

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Stay Tuned For More Updates Soon

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

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