

Families First Coronavirus Response Act **Supporting the FFCRA with Viewpoint Products**

The purpose of this communication is to provide additional Viewpoint product-specific guidance regarding support of FFCRA.

Before getting into the product details, here are a few key elements of the FFCRA as we understand them:

- Effective April 1, 2020 through December 31, 2020;
- Requires certain employers to provide employees with expanded family and medical leave as well as additional paid sick leave for reasons related to COVID-19 as outlined under the Emergency Family Medical Leave Act (EFMLA) and Emergency Paid Sick Leave Act (EPSLA);
- Generally applies to employers with less than 500 employees;
- Differing rules apply based on each employee's situation and how they are affected, either directly or indirectly;
- Administered and enforced by the US Department of Labor's Wage and Hour Division;
- Employer relief for costs related to these additional benefits will be available from the IRS when making payroll tax deposits and/or quarterly tax filing (i.e. EFTPS, Fed 941)
- Note: the IRS has yet to provide final guidance and changes to FFCRA may be forthcoming. We will adapt our approaches detailed below as such information becomes available.
- Key resources for general information include:
 - [FFCRA Original Text @ US Library of Congress](#)
 - [US Dept of Labor FAQ](#)
 - [IRS Newsroom](#)

Should you have questions or wish to speak with a Viewpoint representative, please do not hesitate to contact Viewpoint Customer Support. Viewpoint will endeavor to provide current information and adjust our recommendations as Federal agencies (e.g., IRS, Dept. of Labor) refine their guidance. Please continue to watch our [COVID-19 Contractor Resources](#) website.

Vista

Acknowledgement: Viewpoint would like to thank the team at Silvertrek Systems (www.silvertrek.net) for sharing their FFCRA findings, which are reflected below in the guidance for Vista.

This guide is broken into three parts:

1. Setup for Emergency Paid Sick Leave (EPSL)
2. Setup for Emergency Family and Medical Leave (EFML)
3. Use of existing reports to pay your EFTPS deposit and take the credit

1. Setup for Emergency Paid Sick Leave (EPSL)

Under EPSL, employees can receive up to 80 hours of paid time off in two categories. The first category allows for:

- A. An employee that is subject to a Federal, State or local quarantine or isolation order related to COVID-19;
- B. An employee that has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
- C. An employee that is experiencing symptoms of COVID-19 and seeking a medical diagnosis.[1]

This category, which we refer to as “**COVID-19 Employee**” allows for full pay for the employee up to \$511 per day.[2]

The second category allows for:

- D. An employee that is caring for an individual that is experiencing a) b) or c) from above;
- E. An employee that is caring for a son or daughter if the school or place of care has been closed due to COVID-19 precautions;
- F. An employee that is experiencing other conditions that the government will specify at a later date.[3]

This category, which we refer to as “**COVID-19 Caretaker**” allows for two-thirds pay for the employee up to \$200 per day.[4]

EPSL Earnings Codes

We advise setting up two earnings codes for EPSL; 1) for use when earnings are paid under the **COVID-19 Employee** option and must be paid at employee's standard wage rate and 2) for use under the **COVID-19 Caretaker** option and must be paid at no less than two-thirds the employees' standard wage rate.

Note: Even if your company chooses to pay at full wage under both scenarios, the limits and credits available differ and require separate earnings codes

When entering timecards, pay rates will default based on earnings code factor and employee's standard hourly rate in PR Employee Header - be sure these values are accurate.

For guidance on how to calculate standard pay rates for employees working variable hours please refer to the [DOL](#) website.

COVID-19 Employee Earnings

The screenshot shows the '1 PR Earnings Codes for Silvertek Systems LLC' window. The 'Earnings Code' is '100' and the 'Description' is 'COVID-19 Employee'. The 'Method' is 'H-Rate per hour' and the 'Factor' is '1.000000'. The 'Earnings Type' is '5 Salaries and Wages' and the 'JC Cost Type' is '1 Labor'. The 'Auto Earnings' section shows 'Limit Period' as 'N-None' and 'Limit Amount' as '0.00'. The 'Certified Reporting' section has 'Include Detail on certified reports.' checked. The 'Fringe Benefit Type' is set to a dropdown menu.

1 PR Earnings Codes for Silvertek Systems LLC

File Edit Records View Options Tools Windows Help

Earnings Code: 100 COVID-19 Employee Add Deductions/Liabilities

Grid Info Add Info Notes Dedn / Liabs Subject Earnings

Description: COVID-19 Employee

Method: H-Rate per hour

Factor: 1.000000

☒ Subject to Auto Earnings ☒ Include in Liability Distributions

☒ Subject to Craft/Class Add-ons ☒ Include in OT Calculations

☒ True Earnings for Payroll Reports ☐ Include in Salary Distribution Calculations

☒ Track Hours for ACA ☒ Include in Remote Timesheet Entry

Earnings Type: 5 Salaries and Wages

JC Cost Type: 1 Labor

Auto Earnings

Limit Period: N-None Limit Amount: 0.00

Certified Reporting

☒ Include Detail on certified reports.

Fringe Benefit Type:

Set up an earnings code for **COVID-19 Employee** wages similar to above.

Important items to note include:

- **Method:** H-Rate per hour
- **Factor:** 1.00000 - to indicate full pay rate
- **Earnings Type:** should match earnings type used with other sick leave earnings
- **JC Cost Type:** not expected to be posted to jobs, unless job used for administrative costs

COVID-19 Caretaker Earnings

The screenshot shows the '10 PR Earnings Codes for Example Excavating Inc.' window. The 'Earnings Code' is set to '101 COVID-19 Caretaker'. The 'Description' is 'COVID-19 Caretaker'. The 'Method' is 'H-Rate per hour'. The 'Factor' is '.666667'. The 'Earnings Type' is '\$ Salaries and Wages'. The 'JC Cost Type' is '1 Labor'. The 'Auto Earnings' section has 'Limit Period' set to 'P-Pay Period' and 'Limit Amount' set to '1,000.00'. The 'Certified Reporting' section has 'Include Detail on certified reports.' checked. The 'Pringe Benefit Type' is set to 'Pringe Benefit Type'. The 'Show in Keystyle?' checkbox is checked. The bottom status bar shows 'Outbox: 0 Waiting', 'Record 19 of 20', 'View', and 'Col: 10'.

Set up an earnings code for **COVID-19 Caretaker** wages similar to above.

Important items to note include:

- **Method:** H-Rate per hour
- **Factor:** 0.6667 to indicate two-thirds pay rate
- **Earnings Type:** should match earnings type used with other sick leave earnings
- **JC Cost Type:** not expected to be posted to jobs, unless job used for administrative costs

COVID-19 Employee & COVID-19 Caretaker Basis Codes

All pertinent basis codes must be added to both earnings codes.

Click the 'Add Deductions/Liabilities' button to initialize a full list of DL codes for each new earnings code, then edit the list as needed

Per IRS guidelines, EPSL earnings are not subject to **FICA-Social Security employer** tax, however they are subject to FICA-Medicare. The FICA-SS liability should be removed from the list of basis codes.

Disclaimer: The information provided in this document is for informational purposes only and is not intended, and should not be relied upon, as legal or tax advice. Please consult your lawyer or accountant for advice on complying with The Families First Coronavirus Response Act and other applicable laws.

Additional guidance is expected as to whether other liabilities and/or some deductions may also exclude these earnings from their basis.

DL Code/Description	DL Type	SubjectOnly
108 Dental Insurance	D	☐
109 Vision Insurance	D	☐
110 Medical TEST	D	☐
115 Dental TEST	D	☐
120 Vision TEST	D	☐
150 Workers Compensation - EE	D	☐
160 Oregon State Transit Tax	D	☐
170 WA Paid Family Leave	D	☐
175 WA Paid Medical Leave	D	☐
200 Union Vacation	D	☐
201 Union Dues	D	☐
202 Health & Welfare	L	☐
203 Dues	D	☐
204 Pension	L	☐
205 Medical Insurance - Employer	L	☐
206 Private Pension	L	☐
207 Medical Insurance-Owner	L	☐
208 CITT Apprentice Program	L	☐
500 FUTA	L	☐
501 FICA SS - Employer	L	☐
502 FICA Medicare - Employer	L	☐
503 IRA Match (100% up to 1%)	L	☐
504 Workers Compensation	L	☐
505 General liability Insurance	L	☐
600 WA SUTA	L	☐

Remove the FICA SS-Employer liability (e.g. 501)

EPSL - Liability Codes

We advise setting up two liability codes for EPSL; 1) for the eligible credit when earnings are paid under the **COVID-19 Employee** option and 2) for the eligible credit under the **COVID-19 Caretaker** option.

Tax credits are available for wages paid to employees who take leave qualifying under EPSL, up to the appropriate per diem and aggregate payment caps. These amounts will be set up to calculate as negative values to offset usual tax burden.

Tax credits also extend to amounts incurred to maintain health insurance coverage. For more information, please see the Department of the Treasury's website.

COVID-19 HQ Liability Type & PR Department Setup

Set up a new Liability Type in **HQ Liability Types** to track and report COVID-19 liabilities together and separate from other standard liability types

10 HQ Liability Types for Example Excavating Inc.

File Edit Records View Options Tools Windows Help

Liability Type: 20 COVID-19 Reimbursement

Grid Info Notes

Description: COVID-19 Reimbursement

Add this **Liability Type** to all active **PR Departments** on the **Liability Type** tab, choosing a GL Account (likely an Income account) that you will credit posting your PR Ledger Update to GL (i.e. negative expense)

10 PR Department Master for Example Excavating Inc.

File Edit Records View Options Tools Windows Help

Department: 1 Operations

Grid Info Notes Earnings Types Liability Types

Liab Type	Liab Type Desc	Burden Expense	Burden Exp Desc	JC Applied Burden	JC Burden
5	Payroll Taxes	600. .	Non-job Wages	600. .	Non-job W
10	Fringe Benefits	600. .	Non-job Wages	600. .	Non-job W
15	W/C Insurance	600. .	Non-job Wages	600. .	Non-job W
16	GL Insurance	600. .	Non-job Wages	600. .	Non-job W
40	PTO	602. .	Vacation, Holiday & Bonus	602. .	Vacation,
20	COVID-19	904. .	Miscellaneous Income	904. .	Miscellane
*					

COVID-19 Employee Liability

The screenshot shows the '1 PR Deductions/Liabilities for Silvertek Systems LLC' window. The 'Dedn / Liab Code' is set to '704 COVID-19 Employee'. The 'Description' is 'COVID-19 Employee'. The 'Type' is 'Liability' with 'Liability Type' set to '20 COVID-19 Reimbursement'. The 'Calculation Category' is 'F-Federal' and 'Federal Type' is '1-Withholding'. The 'GL Account' is '120. - COVID-19 Reimbursable'. The 'Method' is 'G-Rate of gross'. The 'Rate / Amount #1' is '-1.00000' and 'Rate / Amount #2' is '255.50000'. The 'Limit' is 'Subject Amount' with 'Amount' set to '2,555.00' and 'Applied' set to 'P-Pay Period'. The 'Accumulate subject amounts' checkbox is checked. The 'Pre-Tax Group' is set to 'Pre-Tax Deduction'. The 'Basis Code' tab is active, showing 'Basis Code on other dedn/liab codes'.

Set up a liability code for **COVID-19 Employee** similar to above.

Important items to note include:

- **Liability Type:** Assign a specific Liability Type for COVID related credits/reimbursements - set up as needed
- **Calculation Category:** F-Federal and Type 1-W/H for ease of setup and processing
- **GL Account:** Assign a specific GL Account for COVID related credits/reimbursements - a negative calculated amount will post as a debit and we anticipate you will want it reflected on your balance sheet as an asset
- **Method:** G-Rate of Gross
- **Rate / Amount #1:** -1.000 to calculate negative value at 100% of subject earnings
- **Rate / Amount #2:** 0.0
- **Limit:** Cap is \$511/day over 10 days or \$5110 total - limit can be either Subject Amount or Calculated Amount and Applied on a Pay Period on Annual basis. Be sure to set limit amount appropriately when limiting by Pay Period
- **Accumulate Subject Amounts:** must be checked

Be sure to add your **COVID-19 Employee** earnings code on the **Basis Code** tab for this liability. This should be the only earnings required.

COVID-19 Caretaker Liability

The screenshot shows the '1 PR Deductions/Liabilities for Silvertek Systems LLC' window. The 'Dedn / Liab Code' is set to '705 COVID-19 Caretaker'. The 'Description' is 'COVID-19 Caretaker'. The 'Type' is 'Liability' with 'Liability Type' set to '20 COVID-19 Reimbursement'. The 'Calculation Category' is 'F-Federal' and 'Federal Type' is '1-Withholding'. The 'GL Account' is '120. COVID-19 Reimbursable'. The 'Method' is 'G-Rate of gross'. The 'Rate / Amount #1' is '-1.00000' and 'Rate / Amount #2' is '0.00000'. The 'Limit' is 'Subject Amount' with 'Amount' set to '1,000.00' and 'Applied' set to 'P-Pay Period'. The 'Accumulate subject amounts' checkbox is checked. The 'Pre-Tax Group' is set to 'Pre-Tax Deduction'. The 'Basis Code' is set to 'Basis code on other dedn/liab codes'.

Set up a liability code for **COVID-19 Caretaker** similar to above.

Important items to note include:

- **Liability Type:** Assign a specific Liability Type for COVID related credits/reimbursements - set up as needed
- **Calculation Category:** F-Federal and Type 1-W/H for ease of setup and processing
- **GL Account:** Assign a specific GL Account for COVID related credits/reimbursements - a negative calculated amount will post as a debit and we anticipate you will want it reflected on your balance sheet as an asset
- **Method:** G-Rate of Gross
- **Rate / Amount #1:** -1.000 to calculate negative value at 100% of subject earnings
- **Limit:** Cap is \$200/day over 10 days or \$2000 total - limit can be either Subject Amount or Calculated Amount and Applied on a Pay Period on Annual basis. Be sure to set amount appropriately if limiting by Pay Period
- **Accumulate Subject Amounts:** must be checked

Be sure to add your **COVID-19 Caretaker** earnings code on the **Basis Code** tab for this liability. This should be the only earnings required.

EPSL - Leave Codes

We advise setting up a single Leave for EPSL as follows:

10 PR Leave Codes for Example Excavating Inc.

File Edit Records View Options Tools Windows Help

Leave Code: **SLOK-C19** Sick Leave - COVID-19 Initialize Employees

Grid Info Leave Tiers Notes Accrual/Usage Info Employee Leave Leave Level Overrides

Description: Sick Leave - COVID-19

UM: **HRS** Leave Balance Warning Level: Allowed w/o Warning

Accrual Type

☒ Fixed Amount ☐ Rate of Earnings or Hours

Fixed Accruals

Amount: **80.00** Frequency: **0**

Accrual Limit #1

Limit: **80.00** Reset Frequency: **Y**

Accrual Limit #2

Limit: **0.00** Reset Frequency: **.**

Available Balance Limit

Limit: **80.00** Reset Frequency: **Y** Carryover Limit: **0.00**

Important items to note include:

- **UM:** HRS
- **Accrual Type:** Fixed Amount - all employees are eligible for extended Sick Leave
- **Fixed Accrual Amount:** 80.00 - as granted under EPSL
- **Frequency:** Indicate a one-time accrual
- **Accrual Limit #1:** 80.00 - as limited under EPSL
- **Reset Frequency:** Indicate annual or yearly
- **Available Balance Limit:** 80.00 - as limited under EPSL
- **Carryover Limit:** 0.00 - targeted to end on 12/31/2020

Go to the **Accrual/Usage Info** tab and assign your **COVID-19 Employee** and **COVID-19 Caretaker** earnings codes to track **usage**

10 PR Leave Codes for Example Excavating Inc.

File Edit Records View Options Tools Windows Help

Leave Code: **SLOK-C19** Sick Leave - COVID-19 Initialize Employees

Grid Info Leave Tiers Notes Accrual/Usage Info Employee Leave Leave Level Overrides

Earn Code	Earn Desc	Type	Rate	Basis
100	COVID-19 Employee	U-Usage	1.00000	H-Hours
101	COVID-19 Caretaker	U-Usage	1.00000	H-Hours

Enter "A" to base calc. on earnings amount, "H" for hours.

Outbox: 0 Waiting Record 2 of 2 Grid Col#: 10

Set **Rate** equal to **1.000** and **Basis** to **H-Hours** to properly track and reduce an employee's available balance

Initializing Employee Leave

We suggest you use the **Initialize Employees** feature to quickly add this **EPSL Leave Code** to all your active employees. Click the **Initialize Employees** button to bring up this from:

Select the option to initialize **Active Employees Only**

Enter a valid **PR Group** and **Eligible Date** - suggest using 3/31/2020, one day before these benefits become effective, then press Initialize.

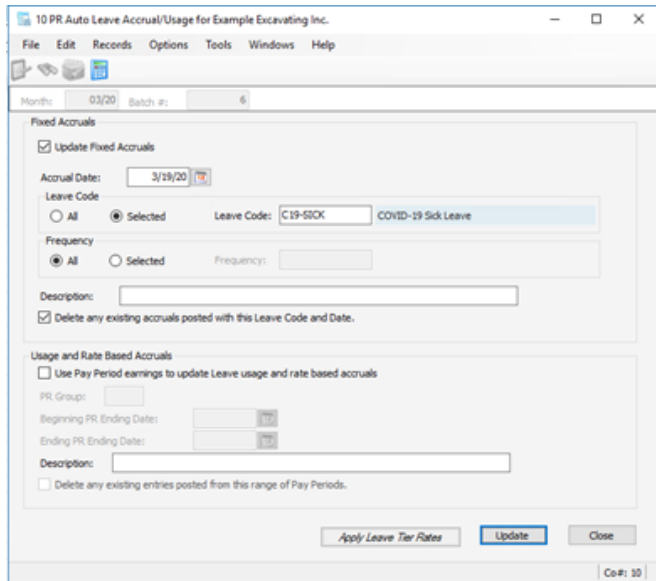
When complete, control should return to **PR Leave Code** form. Click on the **Employee Leave** tab to review and/or edit any employee values.

If you have part-time employees, you will need to individually change their fixed accrual override to represent two weeks at their normal hours per week. For example, if a part time employee works 20 hours/week, change his accrual limit to 40.00 (2 weeks @ 20 hrs/week)

Employee	Name	Eligible Date	Accrual Type	UM	Fixed Accru Std Amt	Fixed Accru Amt Override	Fixed Accru
1	By, Carleton	3/18/20	Fixed	HRS	80.00		0
2	Tonk, Lance	3/18/20	Fixed	HRS	80.00		0
5	Sleet, Chrysler	3/18/20	Fixed	HRS	80.00		0
6	Marie, Nicky	3/18/20	Fixed	HRS	80.00		0
10	Macfar, Babbette	3/18/20	Fixed	HRS	80.00		0
12	Pumphreys, Dorala	3/18/20	Fixed	HRS	80.00		0
33	Schneider, Theodore	3/18/20	Fixed	HRS	80.00		0
34	Longin, Laurel	3/18/20	Fixed	HRS	80.00		0
36	Bernadough, Marietta	3/18/20	Fixed	HRS	80.00		0
37	Cardiuk, Adana	3/18/20	Fixed	HRS	80.00		0
39	Hondman, Noah	3/18/20	Fixed	HRS	80.00		0
46	Bilbrook, Cherrin	3/18/20	Fixed	HRS	80.00		0
49	Domencione, Tomasso	3/18/20	Fixed	HRS	80.00		0
50	Klageman, Holly	3/18/20	Fixed	HRS	80.00		0
K1	Don, Gerard	3/18/20	Fixed	HRS	80.00		0

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Next, run **PR Auto Leave Accrual/Usage** to generate a batch of fixed accruals for EPSL hours on all eligible employees



Select an **Accrual Date** one day later than the **Eligible Date** used when initializing

Be sure to review and post your PR Leave batch to complete the process by creating Leave History detail and updating each employee's available balance.

2. Setup for the Emergency Family and Medical Leave (EFML)

Under EFML, eligible employees can receive an expanded benefit of up to 10 weeks of paid leave if they are unable to work, or tele-work, because they must care for their child (under 18 years of age) whose school or child care provider is closed or unavailable for reasons related to COVID-19.

Unlike EPSL, to be eligible for EFML, an employee must be employed with the employer for at least 30 days prior to claiming this benefit.

For additional details please refer to the [DOL](#) website for guidance.

EFML - Earnings Code

We advise setting up a separate earnings code for use when earnings are paid under the expanded EFML benefit. These earnings must be paid out at two-thirds the employee's regular rate of pay up to \$200/day or \$10,000 total

When entering timecards, pay rates will default based on earnings code factor and employee's standard hourly rate in PR Employee Header - be sure these values are accurate.

For guidance on how to calculate standard pay rates for employees working variable hours please refer to the [DOL](#) website

COVID-19 Paid Leave

The screenshot shows the '1 PR Earnings Codes for Silvertrek Systems LLC' window. The 'Earnings Code' is set to '102' and the description is 'COVID-19 Paid Leave (Expanded)'. The 'Method' is 'H-Rate per hour' and the 'Factor' is '.666667'. The 'Earnings Type' is '5 Salaries and Wages' and the 'JC Cost Type' is '1 Labor'. The 'Auto Earnings' section shows 'Limit Period' as 'N-None' and 'Limit Amount' as '0.00'. The 'Certified Reporting' section has 'Include Detail on certified reports' unchecked and 'Fringe Benefit Type' set to a default value. The 'Include in OT Calculations' checkbox is unchecked, while others are checked.

Field	Value
Earnings Code	102
Description	COVID-19 Paid Leave (Expanded)
Method	H-Rate per hour
Factor	.666667
Earnings Type	5 Salaries and Wages
JC Cost Type	1 Labor
Limit Period	N-None
Limit Amount	0.00

Set up an earnings code for **COVID-19 Paid Leave** wages similar to above.

Important items to note:

- **Method:** H-Rate per Hour
- **Factor:** .66667 to indicate two-thirds employees' standard hourly rate
- **Include in OT Calculations:** should be unchecked
- **Earnings Type:** should match earnings type used with other paid leave earnings
- **JC Cost Type:** not expected to be posted to jobs, unless job used for administrative costs

Basis codes

All pertinent basis codes must be added to the earnings code. Per the IRS guidelines, the Sick leave is not subject to FICA-Social Security employer tax. This should be removed from the list of basis codes.

10 PR Earnings Codes for Example Excavating Inc.

File Edit Records View Options Tools Windows Help			
Earnings Code: 102 COVID-19 Family Leave (Exp) Add Deductions/Liabilities			
Grid Info Add Info Notes Dedn / Liabs Subject Earnings			
DL Code/	Description	DL Type	SubjectOnly
109	Vision Insurance	D	☐
110	Medical TEST	D	☐
115	Dental TEST	D	☐
120	Vision TEST	D	☐
150	Workers Compensation - EE	D	☐
160	Oregon State Transit Tax	D	☐
170	WA Paid Family Leave	D	☐
175	WA Paid Medical Leave	D	☐
200	Union Vacation	D	☐
201	Union Dues	D	☐
202	Health & Welfare	L	☐
203	Dues	D	☐
204	Pension	L	☐
205	Medical Insurance - Employer	L	☐
206	Private Pension	L	☐
207	Medical Insurance-Owner	L	☐
208	CITY Apprentice Program	L	☐
304	Fringe TEST	L	☐
500	FUTA	L	☐
501	FICA SS - Employer	L	☐
502	FICA Medicare- Employer	L	☐
503	BRA Match (100% up to 1%)	L	☐
504	Workers Compensation	L	☐
505	General liability Insurance	L	☐
600	WA SUTA	L	☐
601	MN SUTA	L	☐
602	AK SUTA	L	☐

Remove the FICA SS-Employer liability (e.g. 501)

EFML - Liability Code

In the example below, we are using -1,000 for the limit on the pay period. This is calculated based on the \$200 allowed per day multiplied by a 5-day week. If you have a two-week pay period, you'll need to adjust accordingly.

10 PR Deductions/Liabilities for Example Excavating Inc.

File Edit Records View Options Tools Windows Help

Dedn / Liab Code: 706 COVID-19 Paid Leave (Expanded) Add Basis Codes

Grid Info Add Info Arrears/Payback Notes Basis Codes

Description: COVID-19 Paid Leave (Expanded)

Type: ☐ Deduction ☒ Liability Liability Type: 20 COVID-19 Reimbursement

Calculation Category: F-Federal Federal Type: 1-Withholding

GL Account: 120. - COVID-19 Reimbursable

Method: G-Rate of gross

Rate / Amount #1: -1.00000 Rate / Amount #2: 0.00000

Limit: ☐ No Limit Amount: -1,000.00 ☐ Subject Amount Applied: P-Pay Period ☒ Calculated Amount ☐ Rate of Earnings Rate: ☐ Auto-correct if limit is exceeded.

☐ Calculate on pay sequence #1 only. ☐ Calculate as rate of gross on bonus sequence. Bonus Rate: .000000

☐ Use YTD accumulations to correct rounding errors. ☐ Round result to nearest whole dollar. ☒ Accumulate subject amounts. ☐ Selectively purge accumulations. ☐ Pre-Tax Deduction ☐ Catch up Deduction Pre-Tax Group: ☐ Basis code on other dedn/liab codes.

Certified Reporting ☐ Print as separate detail line on standard certified reports

LOFtrader Export Classification Dedn Class Type: Fringe Benefit Type:

eMars Export Classification Dedn Class Type: Fringe Benefit Type:

10 PR Deductions/Liabilities for Example Excavating Inc.

File Edit Records View Options Tools Windows Help

Dedn / Liab Code: 706 COVID-19 Paid Leave (Expanded) Add Basis Codes

Grid Info Add Info Arrears/Payback Notes Basis Codes

EDL Type	EDL Code	Description	Subject Only
E-Earnings	102	COVID-19 Paid Leave (Expanded)	☐
			☒

EFML - Leave Code

We advise setting up a single Leave for EFML Leave Code as follows:

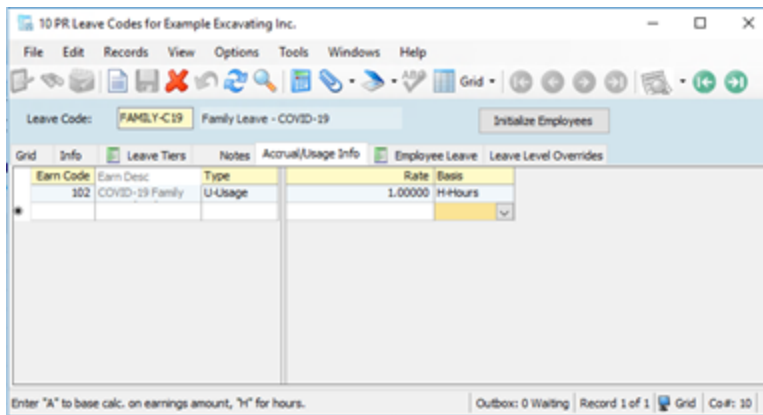
The screenshot shows the '10 PR Leave Codes for Example Excavating Inc.' window. The 'Leave Code' is 'FAMILY-C19' and the 'Description' is 'Family Leave - COVID-19'. The 'UM' is 'HRS' and the 'Leave Balance Warning Level' is 'Allowed w/o Warning'. The 'Accrual Type' is 'Fixed Amount'. The 'Fixed Accruals' section shows an 'Amount' of '400.00' and a 'Frequency' of '0'. The 'Accrual Limit #1' section shows a 'Limit' of '400.00' and a 'Reset Frequency' of 'Y'. The 'Accrual Limit #2' section shows a 'Limit' of '0.00' and a 'Reset Frequency' of '0.00'. The 'Available Balance Limit' section shows a 'Limit' of '400.00', a 'Reset Frequency' of 'Y', and a 'Carryover Limit' of '0.00'.

Important items to note include:

- **UM:** HRS
- **Accrual Type:** Fixed Amount - only available to employees meeting employment eligibility for extended Family and Medical Leave under EFML
- **Fixed Accrual Amount:** 400.00 - as granted under EFML
- **Frequency:** Indicate a one-time accrual
- **Accrual Limit #1:** 80.00 - as limited under EPSL
- **Reset Frequency:** Indicate annual or yearly
- **Available Balance Limit:** 80.00 - as limited under EPSL
- **Carryover Limit:** 0.00 - targeted to end on 12/31/2020

Go to the **Accrual/Usage Info tab** and assign your **COVID-19 Employee** and **COVID-19 Caretaker** earnings codes to track **usage**

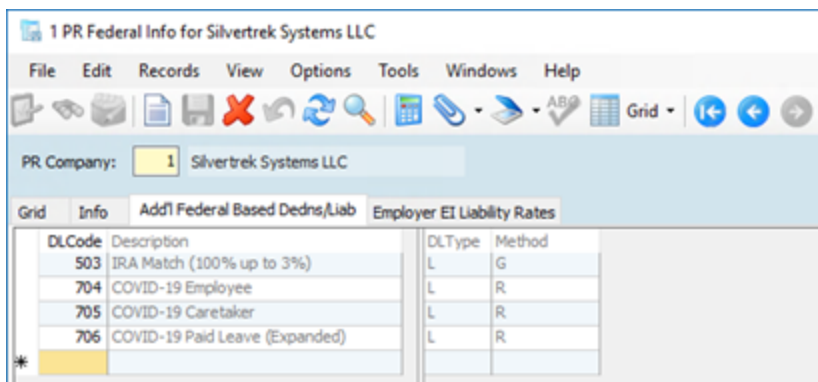
Disclaimer: The information provided in this document is for informational purposes only and is not intended, and should not be relied upon, as legal or tax advice. Please consult your lawyer or accountant for advice on complying with The Families First Coronavirus Response Act and other applicable laws.



Suggest not initializing balances for your employees until they are eligible and request extended leave under EFML. This will avoid displaying available leave balances on an employee's pay stub who are either ineligible or have not requested this additional leave.

PR Federal Info

Since the calculation category of Federal was specified for each of the **FFCRA** related liabilities; **COVID-19 Employee**, **COVID-19 Caretaker** (setup with **EPSL**) and **COVID-19 Paid Leave** (setup for **EFML**), you need to assign them in **PR Federal Info** on the **Add'l Federal Based Dedns/Liab** tab. This guarantees that they process for all employees with qualifying subject earnings without having to set them up on an employee by employee basis



3. Using Standard Reports

PR Federal Tax Liability

You will calculate the amount owing on your FICA and Social Security taxes by running the PR Federal Tax Liability report:

819: PR Federal Tax Deposit Liability - Launcher

File Help

PR Federal Tax Deposit Liability

Inputs Report Info Notes

Company:

Federal Withholding Code:

FICA Medicare Withholding Code:

FICA Social Security Withholding Code:

FICA Medicare Liability Code:

FICA Social Security Liability Code:

EIC Deduction Code:

Additional Medicare Tax Deduction Code:

Beginning Paid Date:

Ending Paid Date:

Preview Print Export Cancel

Co #: 1

PR Tax Report

Then run the PR Tax Report for the same period to find the amounts for your EPSL and EFML liabilities

PR Tax Report

854: PR Tax Report - Launcher

File Help

PR Tax Report

Inputs Report Info Notes

Company: 1

PR Group (Blank for All):

Sort by Employee (S)ort Name or (N)umber: S

Month: 03/20

(M)onth, (Q)uarter or (Y)ear to Date Amounts: Q

Beginning Deduction or Liability: 704

Ending Deduction or Liability: 706

Include Weeks/ Hours?: ☒

Include YTD Gross?: ☒

Include Period Gross?: ☒

Include Period Eligible?: ☒

Include Period Exempt?: ☒

Include Liability Amount?: ☒

Include Emp W/ Only Year End Total?: ☒

Preview Print Export Cancel

Co #: 1

Finally, you run the same report to get the Medical amounts to further reduce your EFTPS payment.

Additional guidance and form changes are expected to the EFTPS and Fed 941. We will monitor and expect to coordinate with Aatrix to provide these updated forms.

REFERENCES

[1] Division E section 5102(a), paragraphs (1), (2), and (3)

[2] Division E section 5110(2) (4) (5) (ii)

[3] Division E section 5102(a), paragraphs (4), (5), and (6)

[4] Division E section 5110(2) (4) (5) (ii)