



**Payroll:
COVID-19-Related Changes**

Robin Landers – Product Manager



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**Families First Coronavirus Response Act
(FFCRA)**



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What is the FFCRA?

- FFCRA provides paid sick leave and expanded family and medical leave for COVID-19-related reasons
- FFCRA has also created the refundable Paid Sick Leave Credit and the Paid Child Care Leave Credit for eligible employers

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FFCRA – Eligible Employers

- Businesses and tax-exempt organizations with fewer than 500 employees that are required to provide emergency paid sick leave and emergency paid family and medical leave under the act
- Claim these credits based on the qualifying leave they provide between the effective dates of April 1, 2020 and December 31, 2020

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FFCRA – Employee Provisions

- The FFCRA provides employees of qualified employers with:
- Two weeks (up to 80 hours) of paid sick leave at the employee's regular rate; OR
 - Two weeks (up to 80 hours) of paid sick leave at the higher of 2/3 of the employee's regular rate or 2/3 of the applicable minimum wage; AND
 - Up to 10 additional weeks of paid expanded family and medical leave at the higher of 2/3 of the employee's regular rate or 2/3 of the applicable minimum wage

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FFCRA – Payroll Enhancements

- FFCRA Type on Pay Types
 - Identify Pay Types that should be included in FFCRA guidelines
- Updated Quarter 2 Form 941

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Payroll – FFCRA Type

Control File > Pay Types

- Added FFCRA Type
- Valid Values: Blank, Paid Sick Leave, Child Care Leave
- FFCRA Type must be set for Pay Type to be tracked on Form 941 as Paid Sick or Child Care Leave



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Payroll – Update FFCRA Type in History

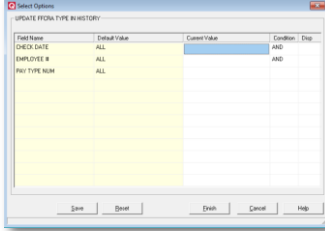
Utilities > Pay Type Maintenance > Update FFCRA Type in History

- Process to update history pay type records with type of pay for tracking purposes on Form 941



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Payroll – Update FFCRA Type in History



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Payroll – Form 941

Enhanced Reports > Wage Reporting > 941 S

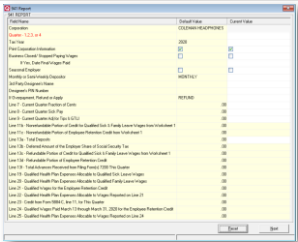
- Form 941 for Quarter 2 was revised by IRS
- Tracking FFCRA information

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Payroll – Form 941



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the Virtual Dots Webinars

Presidential Memorandum



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Presidential Memorandum

- **August 8, 2020**
President Trump issued a memorandum on deferring payroll tax obligations considering the ongoing COVID-19 public health emergency
- **August 28, 2020**
U.S. Treasury Department issued information on how the proposed tax holiday will apply to employers and employees
- Notice 2020-65
- Employers can stop withholding employee OASDI payroll taxes September 1 - December 31

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Presidential Memorandum

- Employees must pay back taxes by end of April 2021
- Employers choose to opt in deferral program
- Individual employees can opt in if bi-weekly OASDI earnings less than or equal to \$4,000

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Presidential Memorandum – Payroll Enhancements

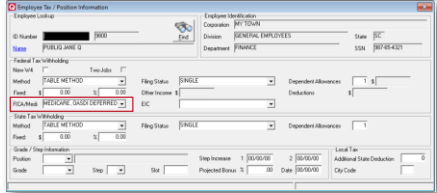
- Added employee option for OASDI Deferral
- Updated Payroll Calculate for check date and specific amount for OASDI Deferral
- Updated reports & employee screens to display OASDI deferral
- Draft Form – 941 updates

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Payroll – Tax/Position

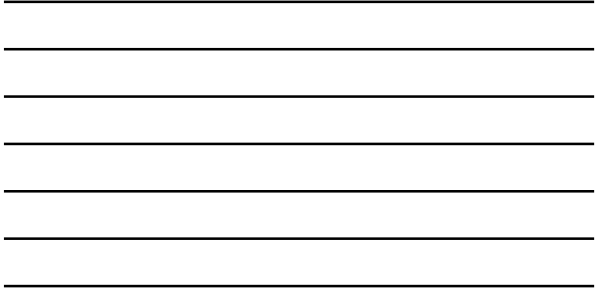
- Added Federal Withholding option of Medicare, OASDI Deferred



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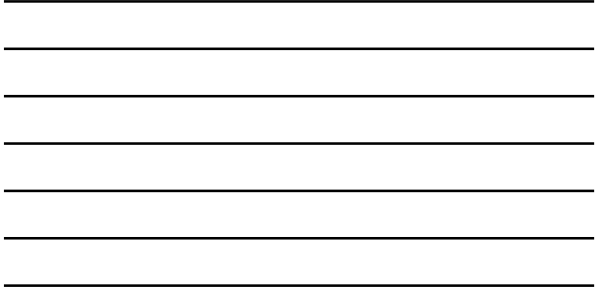
Payroll – Process Payroll

- Check Date and earnings verification
- September 1 – December 31
- Bi-weekly earnings < \$4,000

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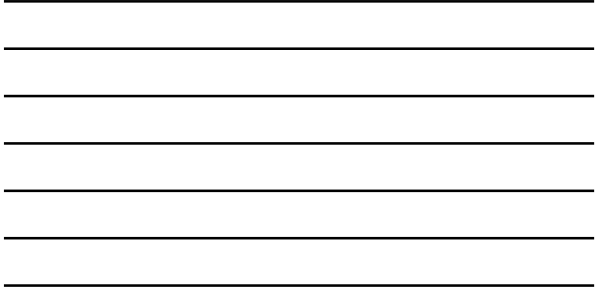
Payroll – Simulation Register

City of Annapolis									
Final Payroll Register									
Emp ID	Employee Name	State	Site	Site #	Rate	Rate	Rate	Rate	Rate
0001	FRANK, JAMES B	DC	0001	001	10.00	10.00	10.00	10.00	10.00
					Wages	100.00	100.00	100.00	100.00
					Medicare	6.00	6.00	6.00	6.00
					OASDI	7.65	7.65	7.65	7.65
					State Tax	1.30	1.30	1.30	1.30
					Fed Tax	15.05	15.05	15.05	15.05
					Local Tax	0.00	0.00	0.00	0.00
					Other Ded	0.00	0.00	0.00	0.00
					Net Pay	55.95	55.95	55.95	55.95
					Medicare	3.60	3.60	3.60	3.60
					OASDI	4.65	4.65	4.65	4.65
					State Tax	0.82	0.82	0.82	0.82
					Fed Tax	9.58	9.58	9.58	9.58
					Local Tax	0.00	0.00	0.00	0.00
					Other Ded	0.00	0.00	0.00	0.00
					Net Pay	37.24	37.24	37.24	37.24
					Medicare	2.23	2.23	2.23	2.23
					OASDI	2.90	2.90	2.90	2.90
					State Tax	0.41	0.41	0.41	0.41
					Fed Tax	4.70	4.70	4.70	4.70
					Local Tax	0.00	0.00	0.00	0.00
					Other Ded	0.00	0.00	0.00	0.00
					Net Pay	24.31	24.31	24.31	24.31
					Medicare	1.58	1.58	1.58	1.58
					OASDI	2.10	2.10	2.10	2.10
					State Tax	0.33	0.33	0.33	0.33
					Fed Tax	3.95	3.95	3.95	3.95
					Local Tax	0.00	0.00	0.00	0.00
					Other Ded	0.00	0.00	0.00	0.00
					Net Pay	16.05	16.05	16.05	16.05
					Medicare	1.02	1.02	1.02	1.02
					OASDI	1.35	1.35	1.35	1.35
					State Tax	0.17	0.17	0.17	0.17
					Fed Tax	1.95	1.95	1.95	1.95
					Local Tax	0.00	0.00	0.00	0.00
					Other Ded	0.00	0.00	0.00	0.00
					Net Pay	10.58	10.58	10.58	10.58
					Medicare	0.67	0.67	0.67	0.67
					OASDI	0.89	0.89	0.89	0.89
					State Tax	0.11	0.11	0.11	0.11
					Fed Tax	1.29	1.29	1.29	1.29
					Local Tax	0.00	0.00	0.00	0.00
					Other Ded	0.00	0.00	0.00	0.00
					Net Pay	6.92	6.92	6.92	6.92
					Medicare	0.44	0.44	0.44	0.44
					OASDI	0.59	0.59	0.59	0.59
					State Tax	0.08	0.08	0.08	0.08
					Fed Tax	0.99	0.99	0.99	0.99
					Local Tax	0.00	0.00	0.00	0.00
					Other Ded	0.00	0.00	0.00	0.00
					Net Pay	4.53	4.53	4.53	4.53
					Medicare	0.29	0.29	0.29	0.29
					OASDI	0.39	0.39	0.39	0.39
					State Tax	0.05	0.05	0.05	0.05
					Fed Tax	0.56	0.56	0.56	0.56
					Local Tax	0.00	0.00	0.00	0.00
					Other Ded	0.00	0.00	0.00	0.00
					Net Pay	2.93	2.93	2.93	2.93
					Medicare	0.19	0.19	0.19	0.19
					OASDI	0.25	0.25	0.25	0.25
					State Tax	0.03	0.03	0.03	0.03
					Fed Tax	0.34	0.34	0.34	0.34
					Local Tax	0.00	0.00	0.00	0.00
					Other Ded	0.00	0.00	0.00	0.00
					Net Pay	1.87	1.87	1.87	1.87
					Medicare	0.12	0.12	0.12	0.12
					OASDI	0.16	0.16	0.16	0.16
					State Tax	0.02	0.02	0.02	0.02
					Fed Tax	0.24	0.24	0.24	0.24
					Local Tax	0.00	0.00	0.00	0.00
					Other Ded	0.00	0.00	0.00	0.00
					Net Pay	1.19	1.19	1.19	1.19
					Medicare	0.08	0.08	0.08	0.08
					OASDI	0.10	0.10	0.10	0.10
					State Tax	0.01	0.01	0.01	0.01
					Fed Tax	0.11	0.11	0.11	0.11
					Local Tax	0.00	0.00	0.00	0.00
					Other Ded	0.00	0.00	0.00	0.00
					Net Pay	0.77	0.77	0.77	0.77
					Medicare	0.05	0.05	0.05	0.05
					OASDI	0.07	0.07	0.07	0.07
					State Tax	0.01	0.01	0.01	0.01
					Fed Tax	0.09	0.09	0.09	0.09
					Local Tax	0.00	0.00	0.00	0.00
					Other Ded	0.00	0.00	0.00	0.00
					Net Pay	0.50	0.50	0.50	0.50
					Medicare	0.03	0.03	0.03	0.03
					OASDI	0.04	0.04	0.04	0.04
					State Tax	0.00	0.00	0.00	0.00
					Fed Tax	0.05	0.05	0.05	0.05
					Local Tax	0.00	0.00	0.00	0.00
					Other Ded	0.00	0.00	0.00	0.00
					Net Pay	0.32	0.32	0.32	0.32
					Medicare	0.02	0.02	0.02	0.02
					OASDI	0.03	0.03	0.03	0.03
					State Tax	0.00	0.00	0.00	0.00
					Fed Tax	0.04	0.04	0.04	0.04
					Local Tax	0.00	0.00	0.00	0.00
					Other Ded	0.00	0.00	0.00	0.00
					Net Pay	0.20	0.20	0.20	0.20
					Medicare	0.01	0.01	0.01	0.01
					OASDI	0.02	0.02	0.02	0.02
					State Tax	0.00	0.00	0.00	0.00
					Fed Tax	0.03	0.03	0.03	0.03
					Local Tax	0.00	0.00	0.00	0.00
					Other Ded	0.00	0.00	0.00	0.00
					Net Pay	0.13	0.13	0.13	0.13
					Medicare	0.01	0.01	0.01	0.01
					OASDI	0.01	0.01	0.01	0.01
					State Tax	0.00	0.00	0.00	0.00
					Fed Tax	0.01	0.01	0.01	0.01
					Local Tax	0.00	0.00	0.00	0.00
					Other Ded	0.00	0.00	0.00	0.00
					Net Pay	0.08	0.08	0.08	0.08
					Medicare	0.00	0.00	0.00	0.00
					OASDI	0.01	0.01	0.01	0.01
					State Tax	0.00	0.00	0.00	0.00
					Fed Tax	0.01	0.01	0.01	0.01
					Local Tax	0.00	0.00	0.00	0.00
					Other Ded	0.00	0.00	0.00	0.00
					Net Pay	0.05	0.05	0.05	0.05
					Medicare	0.00	0.00	0.00	0.00
					OASDI	0.00	0.00	0.00	0.00
					State Tax	0.00	0.00	0.00	0.00
					Fed Tax	0.00	0.00	0.00	0.00
					Local Tax	0.00	0.00	0.00	0.00
					Other Ded	0.00	0.00	0.00	0.00
					Net Pay	0.03	0.03	0.03	0.03
					Medicare	0.00	0.00	0.00	0.00
					OASDI	0.00	0.00	0.00	0.00
					State Tax	0.00	0.00	0.00	0.00
					Fed Tax	0.00	0.00	0.00	0.00
					Local Tax	0.00	0.00	0.00	0.00
					Other Ded	0.00	0.00	0.00	0.00
					Net Pay	0.02	0.02	0.02	0.02
					Medicare	0.00	0.00	0.00	0.00
					OASDI	0.00	0.00	0.00	0.00
					State Tax	0.00	0.00	0.00	0.00
					Fed Tax	0.00	0.00	0.00	0.00
					Local Tax	0.00	0.00	0.00	0.00
					Other Ded	0.00	0.00	0.00	0.00
					Net Pay	0.01	0.01	0.01	0.01
					Medicare	0.00	0.00	0.00	0.00
					OASDI	0.00	0.00	0.00	0.00
					State Tax	0.00	0.00	0.00	0.00
					Fed Tax	0.00	0.00	0.00	0.00
					Local Tax	0.00	0.00	0.00	0.00
					Other Ded	0.00	0.00	0.00	0.00
					Net Pay	0.01	0.01	0.01	0.01

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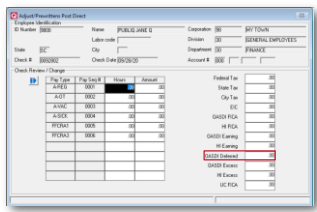
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Payroll – Prewritten

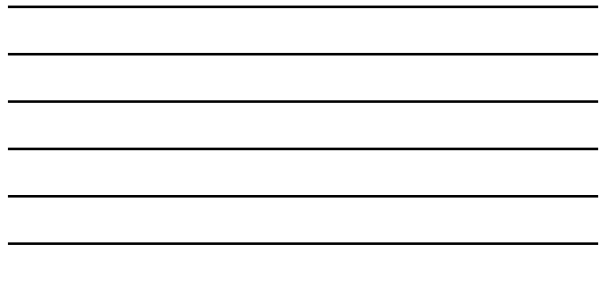
- OASDI Def



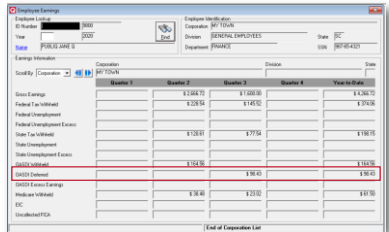
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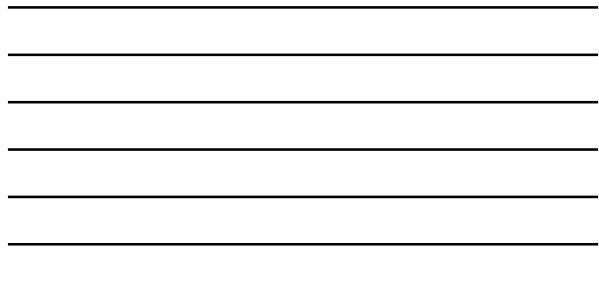
Payroll – Employee YTD Information



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Payroll – Payroll History Register

City of Annapolis
Payroll History Register

Check Date: ALL - 09/30/2020
Run Date: 09/30/2020 at 12:14 pm
Page 1 of 4

Emp ID	Employee Name	Wages	Taxes	Debit/Other	Earnings
1000	PAULING, JAMES C	80.00	100.00	246.00	124.00
GRAND TOTALS:					
GRAND TOTALS:		80.00	100.00	246.00	124.00

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Payroll – Form 941 (Draft)

- A draft of what is to be the third version of Form 941 for 2020 shows that the IRS is planning to change Lines 1, 13b, 24, and 25 of the form
- Watermarked to indicate that it is current as of Aug. 28, 2020
- <https://www.irs.gov/pub/irs-dft/f941--dft.pdf>

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Payroll – Form 941 (Draft)



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Payroll – Form 941 (Draft)



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Payroll – Form 941 (Draft)



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Payroll – Up-to-date Information

- Visit publiqsoftware.com
- View information under Support/Periodic Procedures
- *PUBLIQ Pulse*
- Email notifications



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Thank You

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