Federal Deduction COVID reporting

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

For more information on FFCRA, please use the following link: *https://www.dol.gov/agencies/whd/pandemic/ffcra-employer-paid-leave*

The FFCRA requires certain employers to provide their employees with paid sick leave or expanded family and medical leave for specified reasons related to COVID-19. The Department of Labor's Wage and Hour Division (WHD) administers and enforces the new law's paid leave requirements. These provisions will apply from the effective date through December 31, 2020.

Three types of leave the Act covers:

- **Self** - Two weeks (up to 80 hours) of paid sick leave at the employee's regular rate of pay when the 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; or
  - Enter this amount on the employee's 001 Payroll Item in the COVID-19 Self Amount field or using a spreadsheet to load the information using Mass Load.

  ⚠ The per day limit is $511 for up to 10 days. The maximum limit amount is $5,110.

- **Other** - Two weeks (up to 80 hours) of paid sick leave at two-thirds the employee's regular rate of pay because the employee is unable to work because of a bona fide need 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.
  - Enter this amount on the employee's 001 Payroll Item in the COVID-19 Others Amount field or using a spreadsheet to load the information using Mass Load.

  ⚠ The per day limit is $200 for up to 10 days. The maximum limit amount is $2,000.

- **Emergency** - A covered employer must provide to employees that have worked for at least 30 days. Up to an additional 10 weeks paid expanded family and medical leave at two-thirds the employee's regular rate of pay where an 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.
  - Enter this amount on the employee's 001 Payroll Item in the COVID-19 Emergency Family Amount field or using a spreadsheet to load the information using Mass Load.

  ⚠ The per day limit is $200 for up to 10 weeks. The maximum limit is $10,000.

ⓘ
- All COVID amounts will appear on W2 Report as Covid Self, Covid Otheres, Covid Emergency.
- The COVID values will print on the employee's W2 in Box 14. If the employee has a leased vehicle amount and all three COVID amounts, the leased vehicle will print first followed by 2 of the 3 COVID amounts.
- The COVID values are not included on the W2 submission files.

Mass Load Instructions for Federal Deduction COVID Reporting

Using the Utilities/Mass Load program, the 3 COVID reporting fields can be imported into the Federal Deduction with a spreadsheet. These amounts will appear on Box 14 of the employee's W2.

1. Create a spreadsheet with the specific column headings listed below.

  ✅ If you have a large number of employees to load, another option would be to load the COVID Federal Deduction Fields.json file from the report repository into your reports manager to create your spreadsheet with the Employee ID and configuration code already populated.

- employee.number
- configuration.code
- customFields.COVID19SelfAmount.value
- customFields.COVID19OthersAmount.value
- customFields.COVID19EmergencyFamilyAmount.value
2. Fill in the ID, code "001" for the Federal Payroll Item, and the amounts that you have tracked for each individual.
3. The 3 COVID fields have max amounts.
    - COVID Self - $5,110
    - COVID Other - $2,000
    - COVID Emergency - $10,000
4. Save the spreadsheet as a .csv.

> Remember the format of the Federal Configuration Code column needs to be 3 characters in length for the system to recognize the leading zeros in the 001 deduction.

5. Once your spreadsheet is complete you can upload the data through Utilities/Mass Load, using **FederalTaxItem** for the Importable Entities.