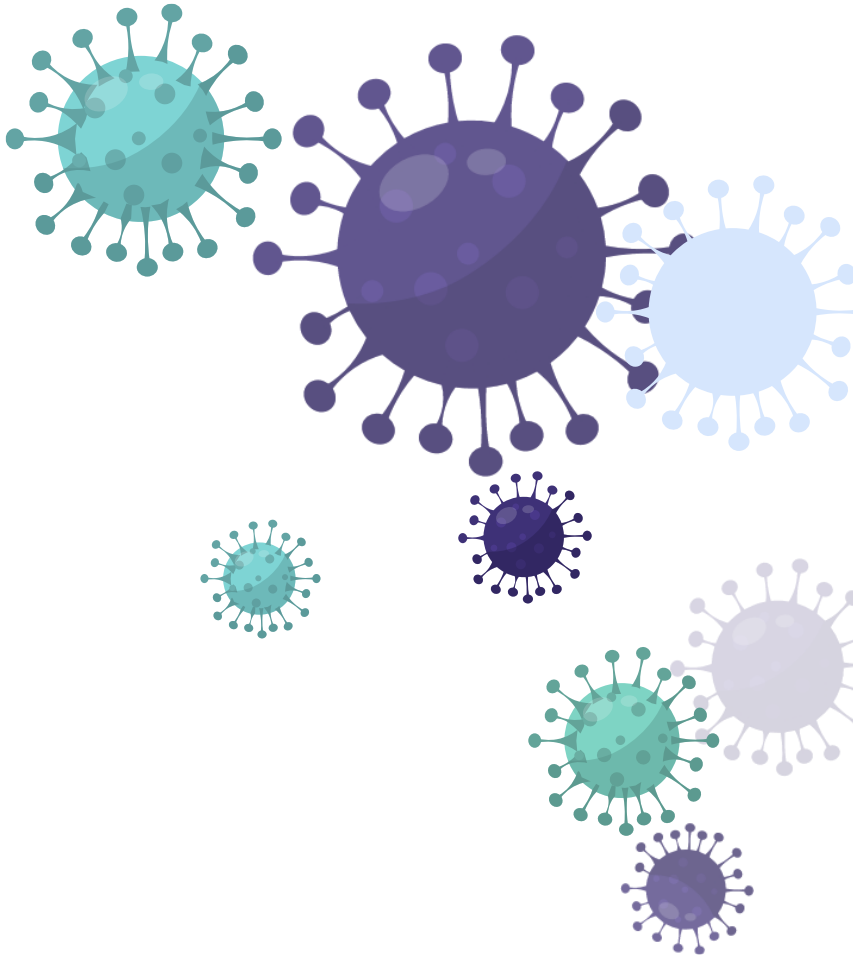




Families First Coronavirus Response Act in RFMS

Presented by RJ Petersen

rpetersen@rfms.com

888-215-8665



Overview of FFCRA



Effective on April 1, 2020, no retroactive benefits will apply



Companies under 500 employees are eligible



Companies under 50 employees can file for an exemption

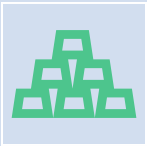


Check with Department of Labor and IRS for most update to date information

Overview of FFCRA



Workers impacted by Coronavirus and/or school and daycare closures are eligible for pay while on leave

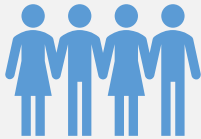


Federal taxes can be used as an offset to cover the cost of the FFCRA Paid Leave to eligible employers



Laws and programs changing daily, check with your accountant and legal counsel for proper handling

Today's Goals



How do I setup FFCRA paid leave in RFMS?



How do I process payroll for Employees with FFCRA Paid Leave?



How does My Company obtain the Government Tax Offset for FFCRA Paid Leave?



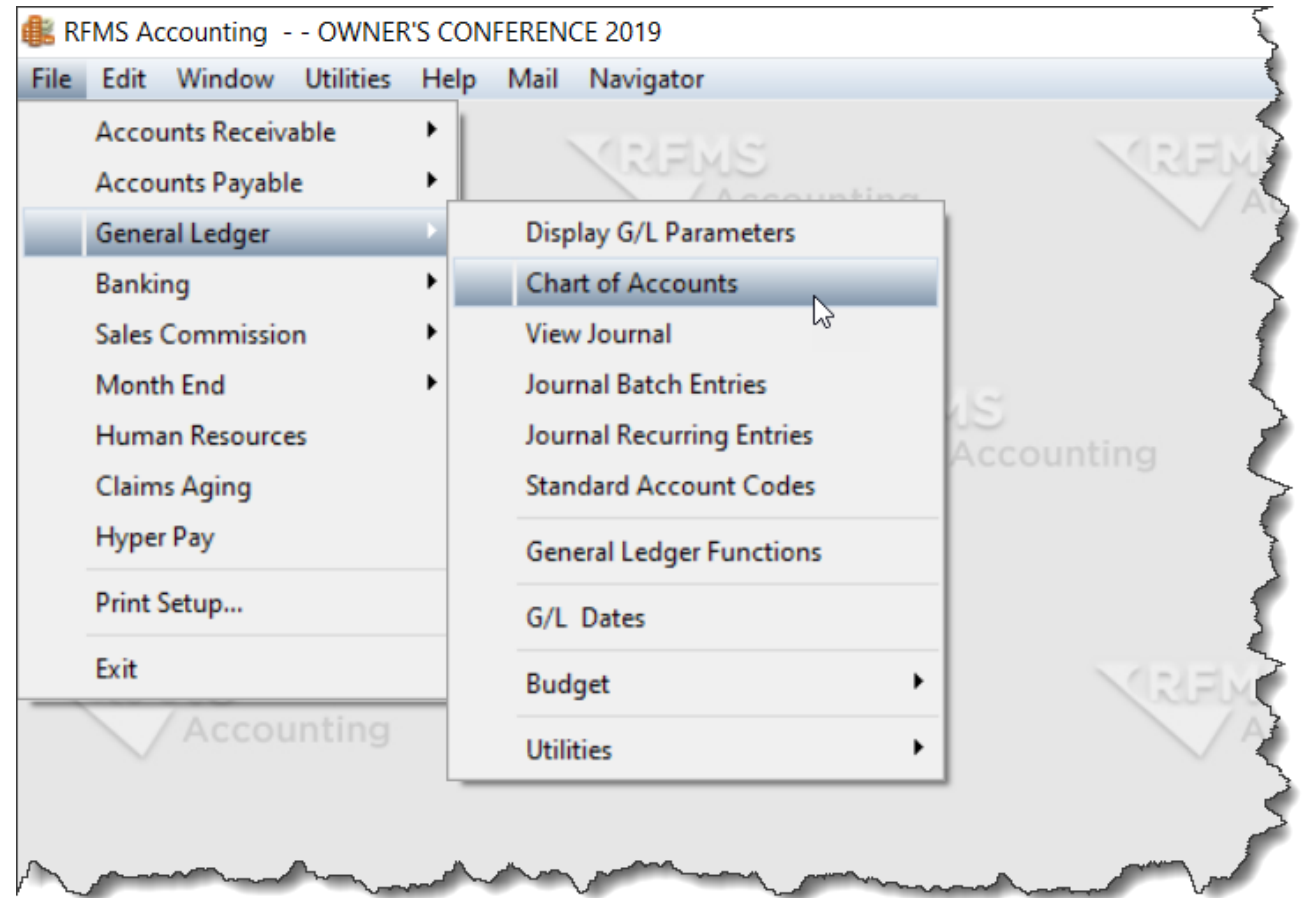
How do I setup FFCRA paid leave in
RFMS?



Setting up FFCRA Paid Leave in RFMS

Step 1 – Add a new account code for this new earnings type

Accounting → File → General Ledger → Chart of Accounts

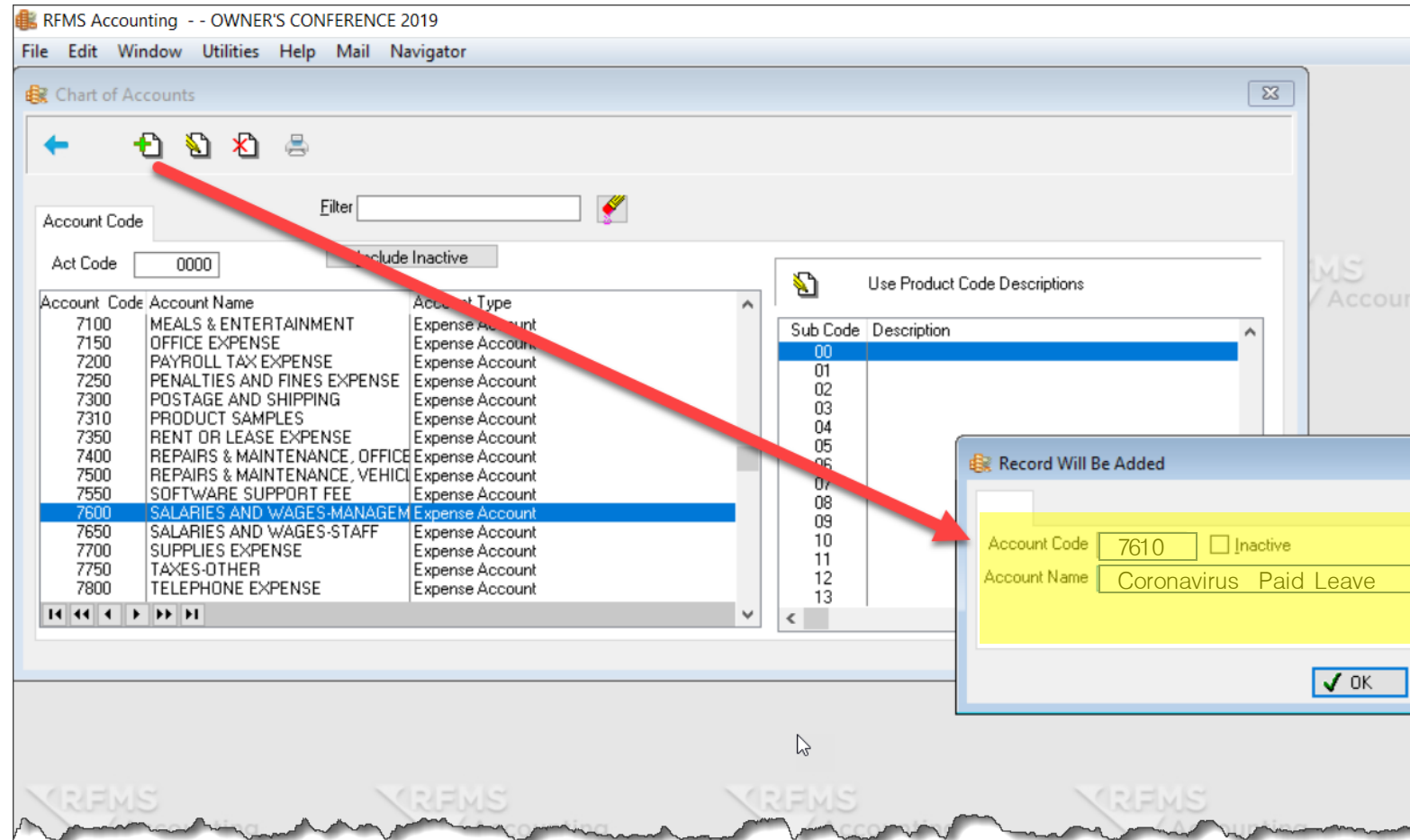


Setting up FFCRA Paid Leave in RFMS

Step 2 – Click Green + → Enter account code number and name.

This account should be in near your salaries/wages account, typically an Expense account.

You can name the account anything you wish, does not need to match what we show here.



Setting up FFCRA Paid Leave in RFMS

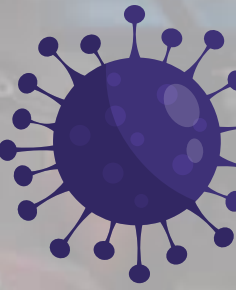
Step 3 – Use Subaccount codes for each worker using the pencil button.

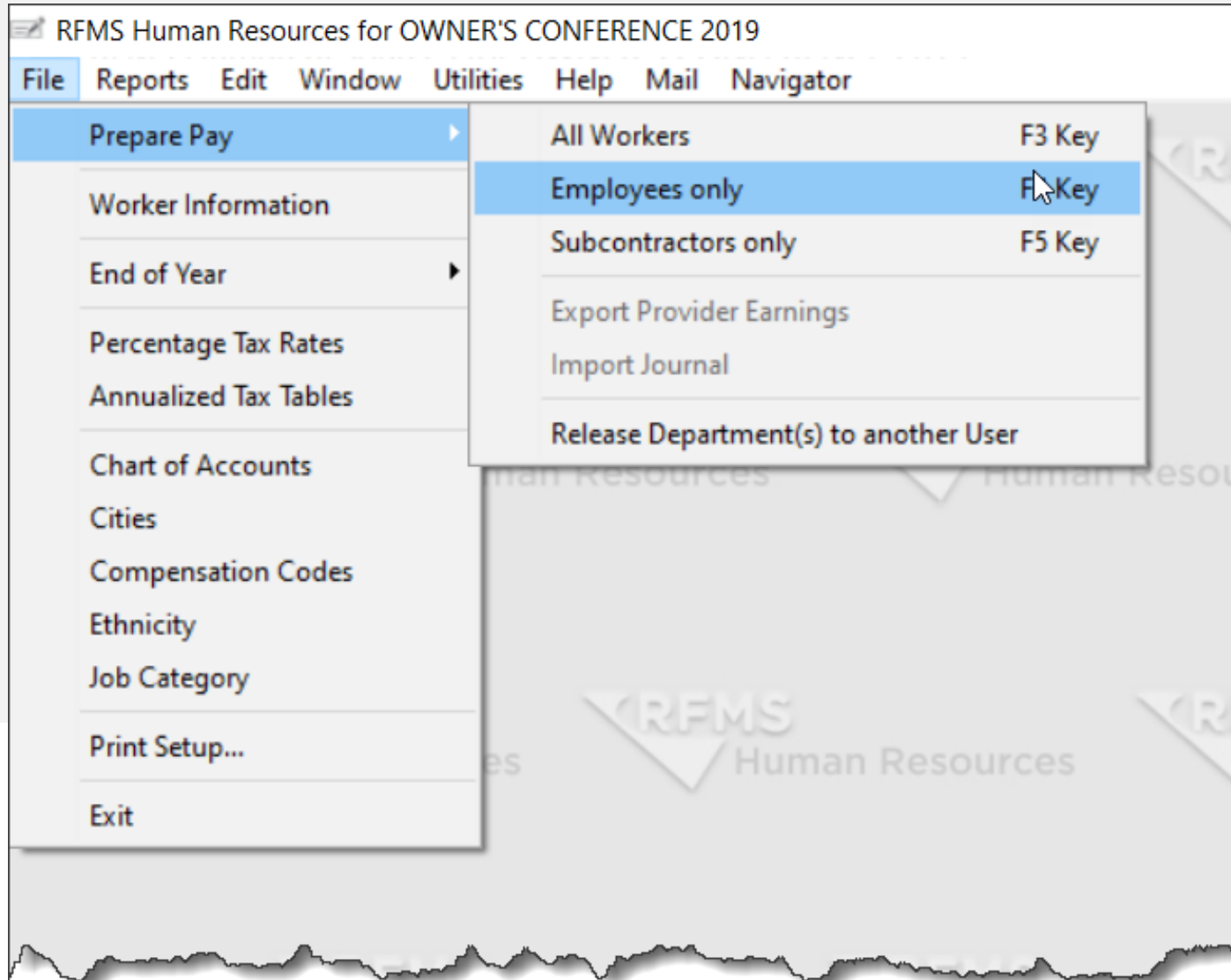
The screenshot shows the 'Chart of Accounts' window in RFMS. The 'Account Code' field is set to '0000'. The 'Include Inactive' button is visible. The main table lists various expense accounts, with '7610 CORONAVIRUS PAID LEAVE' highlighted. A red arrow points to the 'Use Product Code Descriptions' button, which is located next to the 'Sub Code' and 'Description' columns. The 'Sub Code' column lists codes from 01 to 14, and the 'Description' column lists names. The row for '14 Petersen, RJ' is highlighted in yellow.

Account Code	Account Name	Account Type
7150	OFFICE EXPENSE	Expense Account
7200	PAYROLL TAX EXPENSE	Expense Account
7250	PENALTIES AND FINES EXPENSE	Expense Account
7300	POSTAGE AND SHIPPING	Expense Account
7310	PRODUCT SAMPLES	Expense Account
7350	RENT OR LEASE EXPENSE	Expense Account
7400	REPAIRS & MAINTENANCE, OFFICE	Expense Account
7500	REPAIRS & MAINTENANCE, VEHICLE	Expense Account
7550	SOFTWARE SUPPORT FEE	Expense Account
7600	SALARIES AND WAGES-MANAGEMENT	Expense Account
7610	CORONAVIRUS PAID LEAVE	Expense Account
7650	SALARIES AND WAGES-STAFF	Expense Account
7700	SUPPLIES EXPENSE	Expense Account
7750	TAXES-OTHER	Expense Account
7800	TELEPHONE EXPENSE	Expense Account

Sub Code	Description
01	ALAVERTZ, GARY
02	BARRON, TATE
03	BELL, IVANA
04	BLACK, OWEN
05	BUCHANAN, ELVIS
06	CAIN, RUBY
07	CHASE, QUEMBY
08	CHURCH, JESSE
09	COX, GRETCHEN
10	ESTES, HALL
11	FIELDS, UNITY
12	FURNITURE, PATTY O
13	GALLAGHER, JENNIFER
14	Petersen, RJ

How do I process payroll for employees with FFCRA Paid Leave?





Step 1 – Prepare payroll like normal

HR → File → Prepare Pay → Select
Worker type



Prepare Pay Parameters

Employee Type: Employees only

For Period Ending: 03/23/20 F8

Pay Cycle:

- ☒ Weekly
- ☒ Biweekly
- ☐ Semimonthly
- ☐ Monthly
- ☐ Quarterly

Period Beginning:

- Weekly: 03/16/20 F8
- Biweekly: 03/09/20 F8
- Semimonthly: 03/15/20 F8
- Monthly: 02/24/20 F8
- Quarterly: 12/24/19 F8

Starting Worker: BELL, IVANA (W-2)
Eligible Workers: 20

☐ Post HR from Paid Providers

Begin Paid Date: F8

End Paid Date: F8

Special Period: Exclude

Provider Post Order:

- ☒ Available Slots
- ☐ Top Slots (Overwrite operation, see Help)
- ☐ Bottom Slots (Overwrite operation, see Help)

Departments to Process: Locked Departments

Department	Level	Last Period End
GENERAL DEPARTMENT	0	03/31/19
INSTALLER-HOURLY	0	03/31/19
SUBCONTRACTORS	0	03/31/19

OK Cancel

Step 2 – Complete the Prepare Pay Parameters

Input ending date, pay cycle(s),
department(s), etc.



RFMS Pay Preparation for March 23, 2020

Worker: ALVAREZ, GARY (1099) Biweekly Subcontractor

Prepare Pay Prepared: 0 Dept: SUBCONTRACTORS Period Ending:

Earnings	Amount	Store	Account	Sub	State
PROVIDER	F8	E 1	F8 5100	F8	F8
EARNINGS	F8	E 1	F8 2620	F8 10	F8
FFCRA PL	F8 511.00	E 1	F8 7610	F8	F8
	F8	E 1	F8	F8	F8
	F8	E 1	F8	F8	F8

Earnings	Amount	Store	Account	Sub	State
	F8	E 1	F8	F8	F8
	F8	E 1	F8	F8	F8
	F8	E 1	F8	F8	F8
	F8	E 1	F8	F8	F8

Deductions	Amount	Store	Account	Sub
	F8	R 1	F8	F8
	F8	R 1	F8	F8
	F8	R 1	F8	F8
	F8	R 1	F8	F8
	F8	R 1	F8	F8

Deductions	Amount	Store	Account	Sub
	F8	R 1	F8	F8
	F8	R 1	F8	F8
	F8	R 1	F8	F8
	F8	R 1	F8	F8
	F8	R 1	F8	F8

State Taxable Desc

Home Previous Next End Undo Pay Preliminary Print Exit

Step 3—
Enter FFCRA
paid leave
on the Pay
Preparation
screen

Use the newly created
account code



Step 4 – Press F8 under Sub column and select the matching subaccount for the worker

Resources Human Resources Human Resources Human Resources

Pay Preparation for March 23, 2020

ALVAREZ, GARY (1099)

Prepared: 4 Dept: ST

ps	Amount	Store	Account	Sub	State
ER	F8	E	1	F8 5100 F8	F8
IGS	F8	E	1	F8 2620 F8 10 F8	F8
AVIRUS	F8 511.00	E	1	F8 7610 F8	F8
	F8	E	1	F8 F8	F8
	F8	E	1	F8 F8	F8

State Taxable Desc

11 11 11 11 11 11

Sub Code Description

00	
01	ALVAREZ, GARY
02	BARRON, TATE
03	BELL, IVANA
04	BLACK, OWEN
05	BUCHANAN, ELVIS
06	CAIN, RUBY
07	CHASE, QUEMBY
08	CHURCH, JESSE
09	COX, GRETCHEN
10	ESTES, HALL
11	FIELDS, UNITY
12	FURNITURE, PATTY O
13	GALLAGHER, JENNIFER
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	

Home Previous Next End

RFMS Human Resources RFMS Human Resources

Show Only Codes With A Description

Print Pay Checks - RPetersen

Parameters Check Setup

Check Register 1010 - REGULAR CHECKING ACCOUNT

Receipt Register - Please select a receipt register -

Period Ending 03/23/20

Check Date 03/23/20 F8

Check Number 000045 (Last Check in File: 000044)

Check Print Order

☒ Name Order ☐ Department / Name Order

☐ Print Company Name On Pay Stub ☐ Print Company Address On Pay Stub

Company OWNER'S CONFERENCE 2019

☐ Print Department Name On Pay Stub ☒ Pause between reports

☐ Print Check Number On Pay Stub ☐ Preview

A/P will be posted

Copies of each Check 1

Print Tax ID Print Full (ex: 123-45-6789)

Check Printer EPSON222FAF (WF-3640 Series)

Provider Printer EPSON222FAF (WF-3640 Series)

Report Printer: EPSON222FAF (WF-3640 Series)

Perpetual Report

☐ Print Perpetual Report

Report Type

☐ Detail ☐ Summary ☒ Both

☒ Grand Total Page

Perpetual Printer EPSON222FAF (WF-3640 Series)

Detail Report Order

☒ Name (Last, First) ☐ Worker ID ☐ Check Number

G/L Report Order

☒ Store/Account Code ☐ Account Code/Store

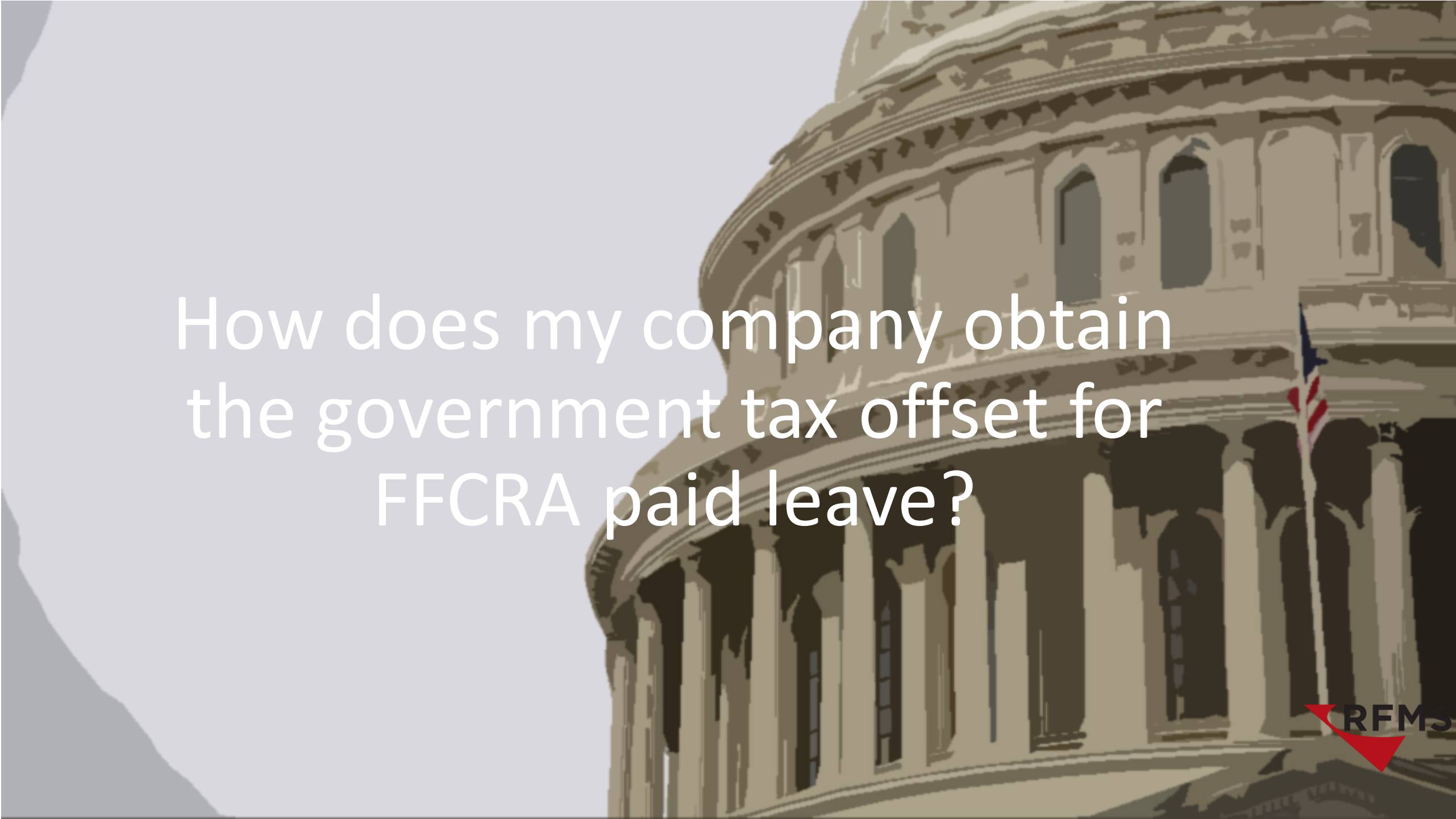
Print Cancel

Step 5 – Print Pay Checks

After clicking Print, confirm the Print Pay Checks Screen and press Print to send checks to printer

Make sure your report printer is set properly as we will need these. This is set under File → Print Setup





How does my company obtain
the government tax offset for
FFCRA paid leave?

Overview of how tax offset works

Dollar for Dollar Tax offset for FFCRA Paid Leave can be reclaimed by retaining federal payroll taxes.

Where a refund is owed, the IRS will send the refund as quickly as possible.

IRS Examples

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.



Page 1

OWNER'S CONFERENCE 2019

*** PAY ***

FINAL GENERAL LEDGER DISTRIBUTION SUMMARY

For Check Date: 03/24/20

ACCOUNT	DESCRIPTION	SUB ACCOUNT	DEBIT	CREDIT
** STORE: "1"				
1010	PR-NET	00	0.00	8,035.68
2200	PR-FWH TAX	00	0.00	864.50
2210	PR-FICA PAYABLE	00	0.00	590.67
2220	PR-MEDICARE PAYABLE	00	0.00	138.15
2620	PR-REG. HOURS	01	980.00	0.00
7150	PR-REIMBURSE EX	00	0.00	-102.00
7600	PR-SALARY	00	500.00	0.00
7610	PR-CORONAVIRUS	06	511.00	0.00
7610	PR-CORONAVIRUS	09	511.00	0.00
7610	PR-CORONAVIRUS	11	375.00	0.00
7650	PR-SALARY	00	6,650.00	0.00
** TOTAL FOR STORE: "1"			9,527.00	9,527.00
*** GRAND TOTAL				
			9,527.00	9,527.00

Step 1 – Use GL Distribution Report

After printing checks, this is one of the reports that prints.



FINAL GENERAL LEDGER DISTRIBUTION SUMMARY

For Check Date: 03/24/20

ACCOUNT	DESCRIPTION	SUB ACCOUNT	DEBIT	CREDIT
** STORE: "1"				
1010	PR-NET	00	0.00	8,035.68
2200	PR-FWH TAX	00	0.00	864.50
2210	PR-FICA PAYABLE	00	0.00	590.67
2220	PR-MEDICARE PAYABLE	00	0.00	138.15
2620	PR-REG. HOURS	01	980.00	0.00
7150	PR-REIMBURSE EX	00	0.00	-102.00
7600	PR-SALARY	00	500.00	0.00
7610	PR-CORONAVIRUS	06	511.00	0.00
7610	PR-CORONAVIRUS	09	511.00	0.00
7610	PR-CORONAVIRUS	11	375.00	0.00
7650	PR-SALARY	00	6,650.00	0.00
** TOTAL FOR STORE: "1"			9,527.00	9,527.00
*** GRAND TOTAL				
			9,527.00	9,527.00

Step 2 – Total all FFCRA Paid Leave entries

Since you're using sub accounts you will need to sum all entries into your new account code.



In this case we have
\$1,397.00 we can
deduct from our
tax liability

Page 1

OWNER'S CONFERENCE 2019

*** PAY ***

FINAL GENERAL LEDGER DISTRIBUTION SUMMARY

For Check Date: 03/24/20

ACCOUNT	DESCRIPTION	SUB ACCOUNT	DEBIT	CREDIT
** STORE: "1"				
1010	PR-NET	00	0.00	8,035.00
2200	PR-FWH TAX	00	0.00	86.00
2210	PR-FICA PAYABLE	00	0.00	59.00
2220	PR-MEDICARE PAYABLE	00	0.00	13.00
2620	PR-REG. HOURS	01	980.00	
7150	PR-REIMBURSE EX	00	0.00	-10.00
7600	PR-SALARY	00	500.00	
7610	PR-CORONAVIRUS	06	511.00	511.00
7610	PR-CORONAVIRUS	09	511.00	511.00
7610	PR-CORONAVIRUS	11	375.00	
7650	PR-SALARY	00	6,650.00	
** TOTAL FOR STORE: "1"			9,527.00	9,527.00
*** GRAND TOTAL			9,527.00	9,527.00

511.00

+

511.00

+

375.00

=

1,397.00

OWNER'S CONFERENCE 2019
EMPLOYER'S TAX RESPONSIBILITY
for Check Date: 03/24/20

Pay Date	Description	Employee	Account	Employer	Employee	Total	Void
Store: "1"							
03/24/20	Federal W/H	BELL, IVANA	2200	0.00	314.56	314.56	☐
03/24/20	Federal W/H	CAIN, RUBY	2200	0.00	5.72	5.72	☐
03/24/20	Federal W/H	CHASE, QUEMBY	2200	0.00	302.62	302.62	☐
03/24/20	Federal W/H	CHURCH, JESSE	2200	0.00	52.62	52.62	☐
03/24/20	Federal W/H	COX, GRETCHEN	2200	0.00	5.72	5.72	☐
03/24/20	Federal W/H	FIELDS, UNITY	2200	0.00	22.88	22.88	☐
03/24/20	Federal W/H	GALLAGHER, JENNIFER	2200	0.00	125.00	125.00	☐
03/24/20	Federal W/H	GARZA, PERRY	2200	0.00	35.38	35.38	☐
Total for Federal W/H				\$0.00	\$864.50	\$864.50	
03/24/20	FICA Tax	BELL, IVANA	2210	142.60	142.60	285.20	☐
03/24/20	FICA Tax	CAIN, RUBY	2210	31.68	31.68	63.36	☐
03/24/20	FICA Tax	CHASE, QUEMBY	2210	192.20	192.20	384.40	☐
03/24/20	FICA Tax	CHURCH, JESSE	2210	60.76	60.76	121.52	☐
03/24/20	FI						
03/24/20	FI						
03/24/20	FI						
03/24/20	FI						
Total for FICA							

OWNER'S CONFERENCE 2019
EMPLOYER'S TAX RESPONSIBILITY
for Check Date: 03/24/20

Pay Date	Description	Employee	Account	Employer	Employee	Total	Void
Total for Store: "1"				\$785.99	\$1,593.32	\$2,379.31	

* FEDERAL TAX DEPOSIT REQUIREMENTS *

	Employer	Employee	Total
Federal Withholding	0.00	864.50	864.50
FICA	590.67	590.67	1,181.34
Medicare	138.15	138.15	276.30
Total	728.82	1,593.32	2,322.14

Step 3 – Use Tax Responsibility Report

After printing checks, this is another one of the reports that prints automatically.

Page No. 2

OWNER'S CONFERENCE 2019
EMPLOYER'S TAX RESPONSIBILITY
for Check Date: 03/24/20

Pay Date	Description	Employee	Account	Employer	Employee	Total	Void
Total for Store: "1"				\$785.99	\$1,593.32	\$2,379.31	

* FEDERAL TAX DEPOSIT REQUIREMENTS *

	Employer	Employee	Total
Federal Withholding	0.00	864.50	864.50
FICA	590.67	590.67	1,181.34
Medicare	138.15	138.15	276.30
Total	728.82	1,593.32	2,322.14

Step 4 – Go to
last page of Tax
Responsibility
Report

Step 5 – Calculating Tax Responsibility

Page No. 2

OWNER'S CONFERENCE 2019
EMPLOYER'S TAX RESPONSIBILITY
for Check Date: 03/24/20

	Employer	Employee	Total
Federal Withholding	0.00	864.50	864.50
FICA	590.67	590.67	1,181.34
Medicare	138.15	138.15	276.30
Total	728.82	1,593.32	2,322.14

PAY

FINAL GENERAL LEDGER DISTRIBUTION SUMMARY
For Check Date: 03/24/20

ACCOUNT	DESCRIPTION	SUB ACCOUNT	DEBIT	CREDIT
7610	PR-CORONAVIRUS	06	511.00	
7610	PR-CORONAVIRUS	09	511.00	
7610	PR-CORONAVIRUS	11	375.00	0.00

**TOTAL FOR STORE: " " 0.527.00 0.527.00

Net Federal Tax Payment

$$\begin{array}{r} 2322.14 \\ - \\ 1397.00 \\ \hline 925.14 \end{array}$$



Add/Edit Payable

Supplier: Invoice #:

Trans Date: Invoice Date: F8

Days Until Due: Status:

Due Date: F8 Date Paid:

Discountable: Check #:

Non Discountable Checking Acct.:

Invoice Total: Proj. Disc. Amount:

Disc Rate: Proj. Check Amount:

SC	Account Code	Sub	Amount	Comment
----	--------------	-----	--------	---------

A/P Detail

Step 6 – Enter Payable/Bank Charge

Amount of the payable is the net tax responsibility calculated previously.





Add/Edit Payable

SupplierEFTPS

Invoice #032420 - 0001

Trans Date03/24/20

Invoice Date03/24/20F8

Days Until Due0

StatusOpen

Due Date03/24/20F8

Date Paid

Discountable0.00

Check #

Non Discountable925.14

Checking Acct.

Invoice Total925.14

Proj. Disc. Amount0.00

Disc Rate0.0000%

Proj. Check Amount925.14

SC	Account Code	Sub	Amount	Comment
"1"	2200	00	864.50	

A/P Detail

Insert

Change

Delete

F7 Copy

Notes

Remit

OK

Cancel

Code
withholdings
and taxes to
your normal
account codes



Add/Edit Payable

SupplierEFTPS

Invoice #032420 - 0001

Trans Date03/24/20

Invoice Date03/24/20 F8

Days Until Due0

StatusOpen

Due Date03/24/20 F8

Date Paid

Discountable0.00

Check #

Non Discountable925.14

Checking Acct.

Invoice Total925.14

Proj. Disc. Amount0.00

Disc Rate0.0000%

Proj. Check Amount925.14

SC	Account Code	Sub	Amount	Comment
"1"	2200	00	864.50	
"1"	2210	00	590.67	
"1"	2220	00	138.15	
"1"	7200	00	728.82	

A/P Detail

Insert

Change

Delete

Insert a negative entry for the FFCRA Paid Leave amount

Change Detail

Store"1" F8

Account Code7610 F8

Sub Code00 F8

Amount-1397.00

Comment

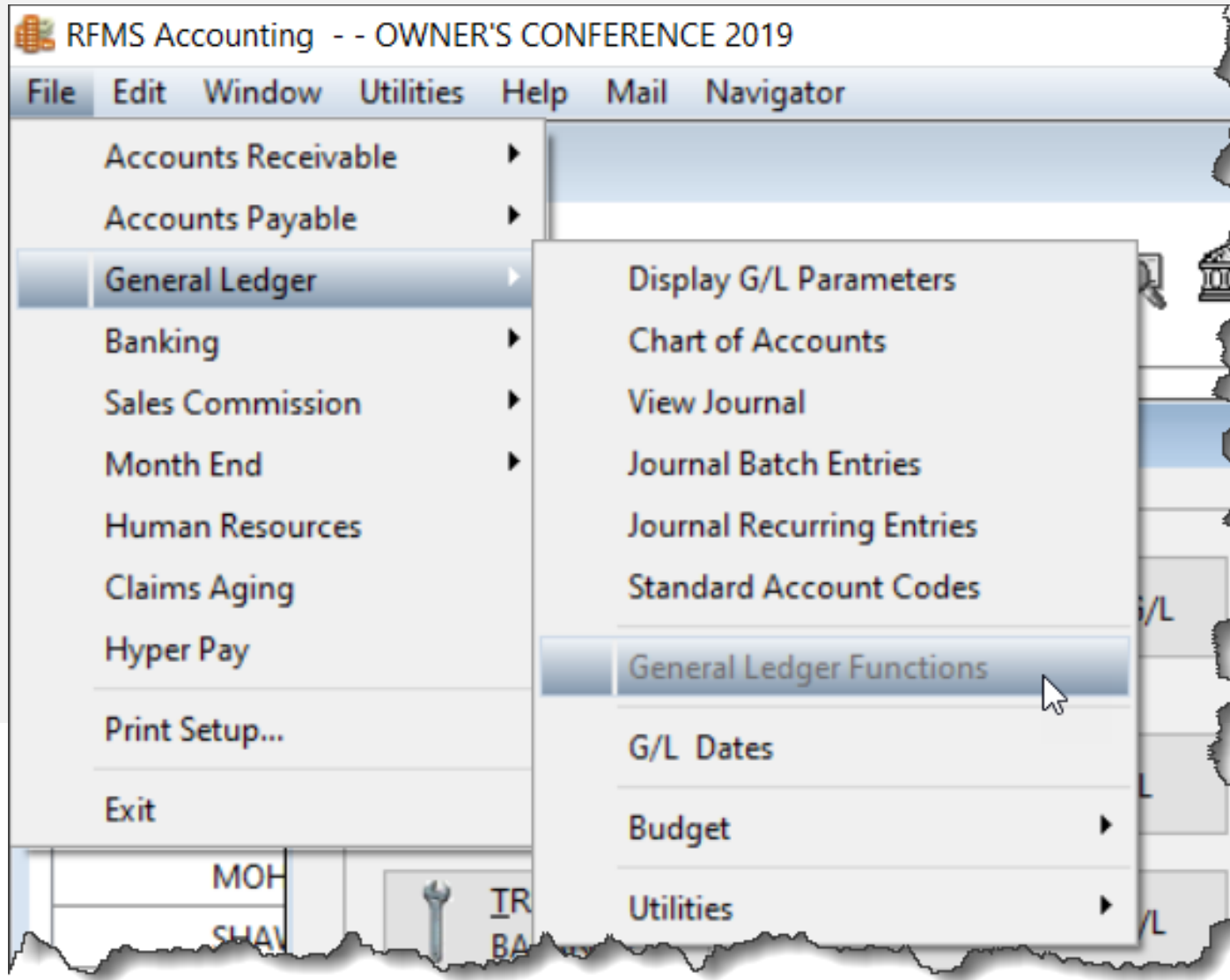
CORONAVIRUS PAID LEAVE

OK

Cancel

This serves as your instant dollar for dollar offset to reduce your tax burden based on what was paid out on FFCRA Paid Leave.





Auditing FFCRA Paid Leave

Print the Journal for
Coronavirus Paid Leave
account.

Accounting → File → General
Ledger → General Ledger
Functions



G/L Functions

JOURNAL CLOSE

CLOSE G/L

PRINT JOURNAL

TRIAL BALANCE

BALANCE SHEET

STATEMENT OF INCOME

CASH FLOW

Print Journal

Files To Print

☒ Print Journal

Sort Order

☒ Store/Act. Code

☐ Act Code/Store

Stores

1"

2"

3"

Combine

Act. Codes

AC	Description
7310	PRODUCT SAMPLES
7350	RENT OR LEASE EXPENSE
7400	REPAIRS & MAINTENANCE, OF
7500	REPAIRS & MAINTENANCE, VEI
7550	SOFTWARE SUPPORT FEE
7600	SALARIES AND WAGES-MANA
7610	CORONAVIRUS PAID LEAVE
7650	SALARIES AND WAGES-STAFF
7700	SUPPLIES EXPENSE
7750	TAXES-OTHER
7800	TELEPHONE EXPENSE
7850	TRAINING EXPENSE
7900	TRAVEL EXPENSE
7950	UTILITIES EXPENSE
8000	INTEREST INCOME
8010	FINANCE CHARGE INCOME
8100	GAIN ON THE SALE OF ASSETS
8900	OTHER INCOME
8990	INTEREST EXPENSE

☐ Print Beginning Balances

☐ Batch/Imported Entries Only

Beginning Date

Ending Date

☒ Preview

☐ Output CSV To:

RFMSCSV.CSV

OK

Cancel

Auditing FFCRA Paid Leave

Click Print Journal

Tag Coronavirus Paid Leave
and input dates

OWNER'S CONFERENCE 2019

Journal Listing

From: 01/01/20 To: 03/24/20

Date	Chk #	Description	Invoice #	Debits	Credits	Net Change	Comments
Store Code: "1"							
** Account Code: 7610 CORONAVIRUS PAID LEA							
* Sub-Account Code: 00							
03/23/20		EFTPS	032420	-511.00	0.00	-511.00	EDIT PAYABLE
03/24/20		EFTPS	032420-0001	-1,397.00	0.00	-1,397.00	EDIT PAYABLE
* Sub-Account Code Total: 00				-1,908.00	0.00	-1,908.00	
* Sub-Account Code: 06 CAIN, RUBY							
03/23/20		PR-CORONAVIRUS		511.00	0.00	511.00	PAYROLL Check
03/24/20		PR-CORONAVIRUS		511.00	0.00	511.00	PAYROLL Check
* Sub-Account Code Total: 06 CAIN, RUBY				1,022.00	0.00	1,022.00	
* Sub-Account Code: 09 COX, GRETCHEN							
03/24/20		PR-CORONAVIRUS		511.00	0.00	511.00	PAYROLL Check
* Sub-Account Code Total: 09 COX, GRETCHEN				511.00	0.00	511.00	
* Sub-Account Code: 11 FIELDS, UNITY							
03/24/20		PR-CORONAVIRUS		375.00	0.00	375.00	PAYROLL Check
* Sub-Account Code Total: 11 FIELDS, UNITY				375.00	0.00	375.00	
** Account Code Total: 7610 CORONAVIRUS PAID LEA				0.00	0.00	0.00	

Tax offsets are in sub account 00 – from payable

Individual FFRA Paid Leave payments in sub accounts – from hr

Total:

Resulting in a Total of 0.00

0.00

0.00

What do I do if my balance is not 0?

This means your tax liability was less than what was paid out in FFCRA Paid Leave.

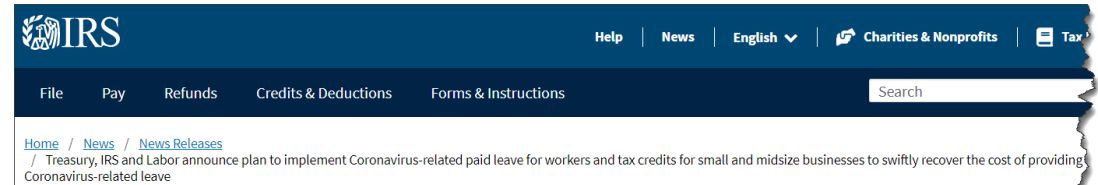
File a claim with government for the balance in your FFCRA Paid Leave account.

Once payment is received, post the deposit to your FFCRA Paid Leave account.

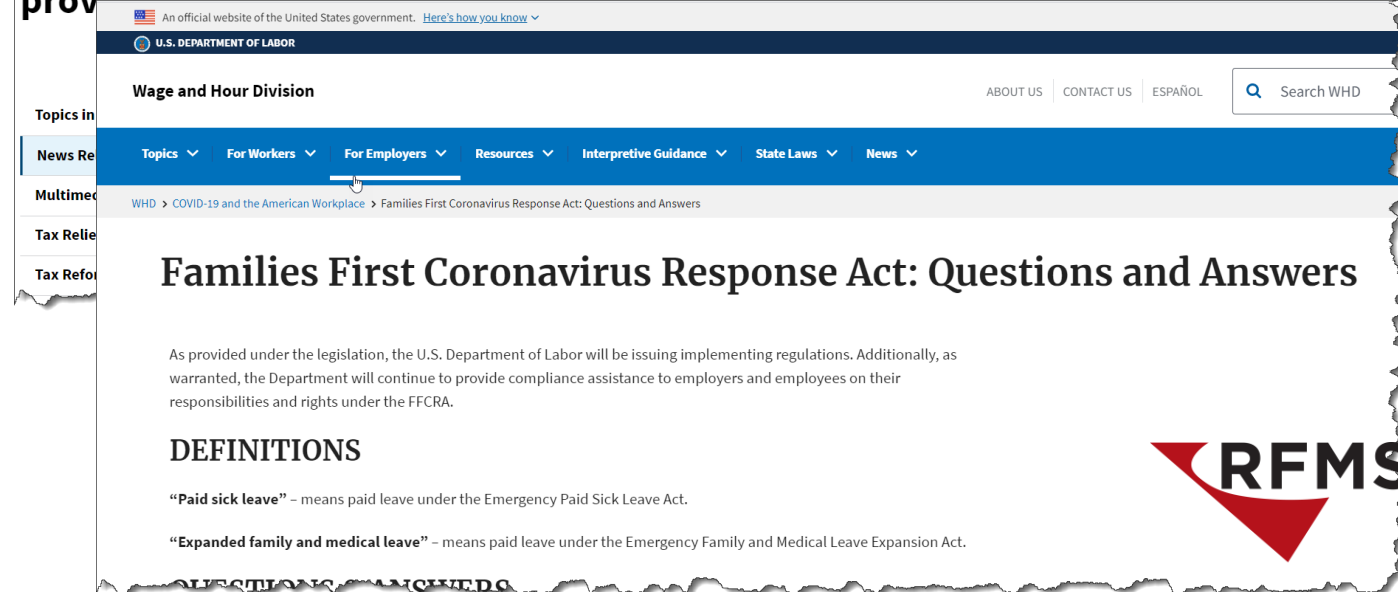
Where can I find more information?

<https://www.irs.gov/newsroom/treasury-irs-and-labor-announce-plan-to-implement-coronavirus-related-paid-leave-for-workers-and-tax-credits-for-small-and-midsize-businesses-to-swiftly-recover-the-cost-of-providing-coronavirus>

<https://www.dol.gov/agencies/whd/pandemic/ffcra-questions>



Treasury, IRS and Labor announce plan to implement Coronavirus-related paid leave for workers and tax credits for small and midsize businesses to swiftly recover the cost of providing Coronavirus-related leave



Thank you for attending

