



Sonoma County

Office of Education

External Payroll & Finance Updates

DBUG Meeting: August 27, 2020



FFCRA Leave Reporting

- The Families First Coronavirus Response Act (FFCRA) requires certain employers, including schools, to provide employees with paid sick leave or expanded family and medical leave for specified reasons related to COVID-19
- The Treasury Department and the Internal Revenue Service (IRS) have provided guidance [\(IRS Notice 2020-54\)](#) to employers requiring them to report the amount of qualified leave wages paid to employees under the FFCRA at the end of the calendar year



FFCRA Leave Reporting

- Employers will be required to report these amounts in one of the following manners:
 1. On Form W-2, Wage and Tax Statement in Box 14 **OR**
 2. Statement provided with the W-2, Wage and Tax Statement. *For sample language refer to the Model Language for Employee Instructions located on pages 8 and 9 of IRS Notice 2020-54*

This required reporting provides employees who are also self-employed with information necessary for properly claiming qualified sick leave equivalent or qualified family equivalent credits under the Families First Act.

FFCRA Leave Types/Reason



Under the FFCRA, an employee qualifies for paid sick time if the employee is unable to work (or unable to telework) due to the employee's need for leave because of:

#	Leave Type/Reason
1	Subject to a Federal, State, or local quarantine or isolation order related to COVID-19;
2	Has been advised by a health care provider to self-quarantine related to COVID-19;
3	Is experiencing COVID-19 symptoms and is seeking a medical diagnosis;
4	Is caring for an individual subject to an order described in (#1) or self-quarantine as described in (#2)
5	Is caring for a child whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19; or
6	Is experiencing any other substantially-similar condition specified by the Secretary of Health and Human Services, in consultation with the Secretaries of Labor and Treasury

Under the FFCRA, an employee qualifies for expanded family leave if the employee is caring for a child whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19

Leave Reporting Types



Employers must separately state the total amount of qualified leave wages for the following three categories:

#	Leave Wage Category	FFCRA Leave Type/Reason
1	Sick Leave wages subject to full pay not to exceed \$511 per day limit	1, 2, or 3
2	Sick Leave wages subject to $\frac{2}{3}$ pay not to exceed \$200 per day limit	4 or 6
3	Emergency family leave wages subject to $\frac{2}{3}$ pay not to exceed \$200 per day limit (Additional 10 weeks beyond 2 weeks)	For leave reason 5

Notes:

- Ends December 31, 2020
- For additional information refer to U.S. Department of Labor *Families First Coronavirus Response Act: Employee Paid leave Right* ([Families First Coronavirus Response Act](#))



CalPERS Circular Letter Reminders

- 1. Circular Letter 200-006-07:**
Email reminder sent July 27th regarding reporting compensation as earned
- 2. Circular Letter 200-019-20:**
Email sent August 6th regarding Common Issues on Special Compensation Reporting and Labor Agreement Conditions
- 3. Circular Letter 200-040-20:**
Email sent August 25th regarding Furloughs

[Circular Letters](#)



CalSTRS Employer Directive Reminders

Employer Directive 2020-01:

Email reminder sent August 6th regarding Unused Sick Leave

[Employer and Administrative Directives](#)