

# Armanino Overview



## PURPOSE

To be the **most innovative** and **entrepreneurial** firm that makes a **positive impact** on the lives of our **clients, people and communities.**

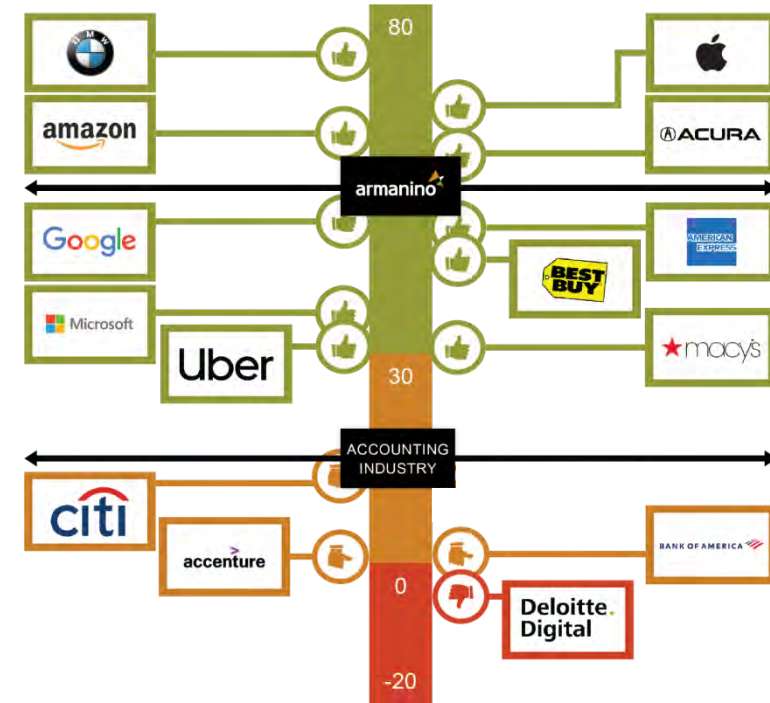


## SNAPSHOT

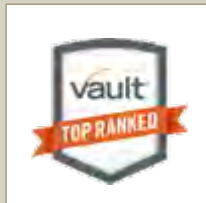
- 20th Largest CPA & Consulting Firm
- 1,500+ Employees
- Holistic, Full Service Firm:
  - Tax & Audit
  - Business Outsourcing
  - CFO Advisory
  - Technology Consulting
  - SOX, SOC, Cyber & Privacy
  - Communications, PR & Media
  - Strategy & Transformation
  - Restructuring / Reorganization
  - Artificial Intelligence



## CLIENT CENTRIC



## RECOGNITION & AWARDS





# HR Considerations During COVID-19

# Today's Presenters

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**Jenn McCabe**

*Business Outsourcing  
Services, **Partner***



**Shannon Oswald**

*Business Outsourcing  
Services, **Director***

# HR Considerations of Families First Coronavirus Response Act & CARES

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FFCRA Overview

FFCRA Eligibility & Calculations

Furlough FAQs

# Families First Coronavirus Response Act or HR 6201 Overview

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- HR 6201 aka Families First Coronavirus Response Act (FFCRA)
- Covers April 1 – December 31
- Two main components:
  - Emergency Family & Medical Leave Expansion Act
  - Emergency Paid Sick Leave Act
- Types of paid leave available through FFCRA provided to employees who cannot perform their job duties and are not working:
  - Sick leave
  - Childcare leave



# FFCRA Eligibility & Qualifications

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- Applies to employers with fewer than 500 employees
  - Exemptions for those with fewer than 50 employees
- Applies to an employee who has been employed for at least 30 days.
  - There are some exemptions for health care and emergency responders.
  - Note that employees who have worked less than 30 days are still eligible for the paid sick leave portion of the FFCRA.
- For many states (including CA and WA), shelter-in-place does **not** qualify.



# FFCRA Certification Requirements

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- It is recommended the employer creates a leave request form. If there isn't a form, then your employees can provide verbally or in writing the appropriate information.
- If the reason for the leave is to take care of a child whose school or daycare is closed, the employee must also provide specific information and a statement that another suitable person is not available to care for the child.
  - The statement also needs to be backed up with additional documentation based on the specified reason.



# FFCRA: Calculating Leave

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- Full-time employees receive 80 hours of sick leave. Part-time employees should be pro-rated based on their regular hours worked.
- The cap is \$511 per day and \$5,110 total if an employee is ill or subject to quarantine, either mandated or recommended.
- The cap is \$200 per day and \$2,000 total if the employee is caring for others, including family members affected by the illness or a school-aged child whose school or childcare center has been closed.





# FFCRA: Tracking & Reporting

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- Keep good records
  - Establish solid payroll and liability processes
  - 100% reimbursement available for:
    - Leave wages paid
    - Health insurance costs
    - Payroll tax liability
  - Remember:
    - Payroll needs to stop processing the 6.2% on COVID-19 leaves
- OR
- Credits can be claimed on Form 941 (Employer's Quarterly Federal Tax Return)
  - Must establish a tracking and reporting mechanism tied to eligible costs

HR and payroll will need to work very closely together!

# Furloughs: Impacts for Employers

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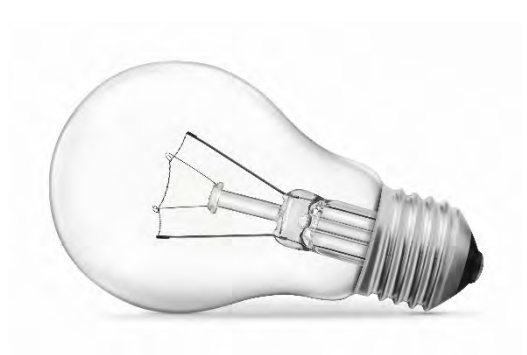
- Overall Impact Considerations
  - Cost Savings
  - Unemployment
  - Employee Retention
  - Effect on "forgiveness" component of Payroll Protection Plan (PPP) Loans
- Employer Retention Credits
  - Who is eligible?
  - What are the details to know?
  - How does this coordinate with other government aid packages?



# Furlough FAQs: Impacts for Your Employees

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- Do I need to pay out accrued PTO/vacation hours to furloughed employees?
- Do I need to give written furlough notices to employees?
- How do furloughs affect exempt and non-exempt employees differently?



# Summary

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- New legislation is happening fast, and it is more important than ever to be aware of programs and support available to you.
- Government programs interact with each other – some are mutually exclusive, while others allow for multiple opportunities for relief.
- Be cognizant of how actions you take may affect other opportunities.
- Be aware of compliance and legal concerns before taking action.



# COVID-19

## RESOURCE CENTER

ACCESS THE  
RESOURCE CENTER

### Cash Controls & Crisis Management

We answer the question, "How do I stay in business given market volatility?"

### Government Aid & Access

We answer the question, "How do I access government assistance?"

### HR & Remote Workforce Enablement

We answer the question, "How do I manage my employees?"

### Internal & External Communications

We answer the question, "How do I manage what is being shared about the pandemic?"

### Industry Solutions

We answer the question, "How do I solve for issues specific to my industry?"

[armaninollp.com/articles/covid-19-resource-center](https://armaninollp.com/articles/covid-19-resource-center)





Questions?

Connect with our team: [Experts@armaninoLLP.com](mailto:Experts@armaninoLLP.com)  
[armaninollp.com/articles/covid-19-resource-center](https://armaninollp.com/articles/covid-19-resource-center)