

## 2020 September Newsletter

*With so many changes in Human Resources and Payroll, we have decided a monthly newsletter, instead of quarterly, is the best way to provide updates.*

### **Be prepared for a possible “Twindemic”**

**What is a “Twindemic”?** Along with a possible second wave of COVID-19, we are now approaching flu season—identified as a “twindemic”. Health experts say that even a mild flu season could overwhelm the healthcare system. While practicing prevention such as washing hands, disinfecting areas, and working at home may reduce the severity of flu season, there are no guarantees the flu will be mild.

Ways to continue to keep employees healthy include;

- Encourage employees to get their flu shot no later than October. It takes about two weeks after vaccination for antibodies that protect against flu to develop in the body
- The CDC recommends vaccinations for anyone over 6 months of age, but especially important for those in high risk categories such as;
  - Pregnant women
  - Anyone age 65 and over
  - Anyone with underlying medical conditions
- Provide information on where employees can get flu shots
- If employees are back at work, offer flu shots at by a health care provider
- Continue with prevention methods

In certain situations, employers can require employees to get a flu shot if their position would put others at a risk of exposure, such as in the healthcare field. Check with your healthcare provider about what resources are offered or **contact Human Resource Solutions for more information.**

### **Deferring Payroll Taxes—10 Key Points to Consider before Deciding to Participate**

What are the key points to consider when employers evaluate if they should participate in the payroll tax deferral issued by President Trump in August?

- The deferral may be elected on wages paid during the period of September 1, 2020 through December 31, 2020
- The deferral applies to the withholding, deposit, and payment of the “employee share” of social security taxes (6.2%)
- Wages or compensation payable during any bi-weekly period for employees earning less than \$4,000 each bi-weekly payroll period (roughly \$104,000 annually) are eligible

- Employers are permitted, **but not required**, to defer payment on these taxes
- **Currently** taxes may be deferred, **not forgiven**, and will be due by the end of April 2021
- If an employer wants to participate, educating employees on how funds will be paid back is crucial
- Employers that implement the deferral **after** the September 1<sup>st</sup> effective date cannot defer taxes for payrolls that have already been processed
- Consult with legal counsel before implementing the program
- Employees should sign an agreement about how funds would be paid back if the employee leaves the company
- Guidance is silent on if individual employees can “opt out” if the employer participates

Because of the need for additional guidance and the challenging administrative responsibilities, many employers are electing not to offer the deferment.

For additional questions, contact us at [info@humanresourcesolutionsllc.com](mailto:info@humanresourcesolutionsllc.com).

## Are your Family Medical Leave and COBRA forms updated?

The Department of Labor has been busy revising forms with the goal to make them easier to complete. New Family Medical Leave Act (“FMLA”) and the Consolidated Omnibus Budget Reconciliation Act (“COBRA”) forms were released over the Summer.

The *updated FMLA* forms allow data to be entered electronically, signed electronically, and defines the guidelines better. Updated forms include:

- HealthCare Provider Certification for Employee
- HealthCare Provider Certification for Family Member
- Certification of Military Leave
- Certification of Military Leave for Family Member
- Certification of Military Leave for Veteran

Employers with at least **50 or more employees in a 75-mile radius** of the employee’s worksite must comply with the FMLA guidelines. While employers can continue to use the current FMLA forms, employers should review the new forms to determine what works best for everyone.

The *COBRA forms have been revised* and must be used upon initial enrollment, changes or upon termination of benefits. COBRA generally applies to all private-sector group health plans that had at **least 20 employees** on more than 50 percent of its typical business days in the previous calendar year.

**Important Deadlines for September**

- Employers subject to filing Form 5500 for benefit plans, a **Summary Annual Report** must be provided to participants by September 30<sup>th</sup>
- 2019 **EEO-1** filings have been postponed until further notice but currently the EEOC expects to begin the data collection in March 2021
- **Begin planning for 2021 Annual Enrollment.** Employers should begin working with their broker now on planning their benefits package for 2021 and determine communication strategies.

**For help with any of your human resource and benefit needs, a free one-hour consultation or information on any of the above items, please contact [info@humanresourcesolutionsllc.com](mailto:info@humanresourcesolutionsllc.com)**

*This newsletter is intended to provide general guidance about recent topics in Human Resources. It is not a legal opinion. For answers to your specific questions, please consult with counsel.*