



## Payroll Provider Questionnaire COVID-19 Tax Credits

Company Name: \_\_\_\_\_

Payroll Provider: \_\_\_\_\_

Company Contact Name

Title

Email

Phone

### Families First Coronavirus Response Act (FFCRA)

#### Emergency Paid Family and Sick Leave (EPSL)

##### 1. How do I report EPSL Wages?

- Provide us with the earnings codes you want to use
- The earnings codes have been added to the payroll system. These codes are:

The two-week period employees are paid \$511/day or \$5,110 in total:

The two-week period employees are paid 67% of their wages up to \$200/day or \$2,000 in total if they are quarantined or caring from someone with COVID-19:

The two-week period employees are paid 67% of their wages up to \$200/day or \$2,000 in total if for childcare issues related to COVID-19:

The additional ten-week period employees are paid 67% of their wages up to \$200/day or \$10,000 in total if for childcare issues related to COVID-19:

##### 2. Please confirm that the EPSL Wages are already exempt from Employer Social Security

- Yes
- No

##### 3. The qualified wage limits

- You (the payroll provider) will track these limits in the system and stop when the maximum is reached
- I will be required to track these limits in the system and stop when the maximum is reached

**4. I have confirmed that these wages:**

- Are NOT eligible for retirement earnings
- Are eligible for retirement earnings

How can I update that in my payroll record?

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**5. How do I report my pro-rated health insurance costs (invoice cost) allocable to EPSL wages?**

- We are not able to account for these on the employee record
  - Please provide us with this information using this method:
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**6. Will you reduce my 941 payment for the pay date by the credits available?**

\* Please confirm that the EPSL wages have been exempted for the EmployER Social Security match when paid  Yes  No

- We are not able to reduce your 941 payment by the credits available
- We are able to reduce your 941 payment by the following credits available to you:
  - EPSL wages paid
  - EmployER Medicare for EPSL wages
  - Pro-rated health insurance costs (invoice cost) allocable to EPSL wages

How can I update that in my payroll record?

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**7. If the credits exceed the 941 payment for the pay date, will you complete the Form 7200 to report the additional credits available?**

- We are not able to complete the Form 7200 for you and if you request the additional credits available, you will be required to complete your Form 941 for the quarter
- We are not able to complete the Form 7200 for you, however, if you request the additional credits available, we will update your Form 941 for the quarter

Please provide your Form(s) 7200 using this method:

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- We are not able to complete the Form 7200 for you, however, if you request the additional credits available, we will complete an amended Form 941 for the quarter

Please provide your Form(s) 7200 using this method:

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- We will create the Form(s) 7200 for you and report those credits on your Form 941 for the quarter

Please provide us with this information using this method:

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**8. Is there an additional charge for any of these services?**

- No
- Yes – we charge the following for the completion of each Form 7200: \$
- Yes – we charge the following for the correction of each Form 941 to account for any Form(s) 7200 credits you have filed: \$
- Yes – we charge the following for the completion of an amended Form 941 to account for any Form(s) 7200 credits you have filed: \$
- Yes – we charge the following for the payroll tax credit for the pro-rated health insurance costs (invoice cost) allocable to EPSL wages: \$
- Yes – we charge the following for the EmployER Medicare payroll tax credit related to EPSL wages: \$
- Yes – we charge the following for the gross EPSL wages: \$

Please identify any other charges I should be made aware of:

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**9. Please identify any other information I should be made aware of related to the EPSL:**

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**Coronavirus Aid, Relief, and Economic Security Act (CARES)**

**Employee Retention Tax Credit (ERTC)**

**Note:** An Eligible Employer may not receive the Employee Retention Credit if the Eligible Employer receives a Small Business Interruption Loan under the Paycheck Protection Program that is authorized under the CARES Act (“Paycheck Protection Loan”). An Eligible Employer that receives a paycheck protection loan should not claim Employee Retention Credits.

**1. We are an Employer**

- With an average of 100 or less employees in 2019, all wages (to include healthcare costs) are qualifying wages
- With an average employee count of more than 100 full-time employees in 2019, qualified wages are the wages paid to an employee for time that the employee is not providing services due to COVID-19

**2. The qualified wage limits**

- You (the payroll provider) will track these limits in the system and stop when the maximum is reached
- I will be required to track these limits in the system and stop when the maximum is reached

**3. How do I report ERTC Qualified Wages?**

- Provide us with the earnings codes you want to use
- The earnings codes have been added to the payroll system. These codes are:

Qualified wages paid after March 12, 2020 through March 31, 2020 – (100 or less employees in 2019):

Qualified wages paid after March 31, 2020 – (100 or less employees in 2019):

Qualified wages paid after March 12, 2020 through March 31, 2020 – (more than 100 full-time employees in 2019):

Qualified wages paid after March 31, 2020 – (more than 100 full-time employees in 2019):

**4. How do I report my pro-rated health insurance costs (invoice cost) allocable to ERTC wages?**

- We are not able to account for these on the employee record
  - Please provide us with this information using this method:
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**5. Will you reduce my 941 payment for the pay date by the credits available?**

- We are not able to reduce your 941 payment by the credits available
- We are able to reduce your 941 payment by the following credits available to you:
  - Qualified wages up to \$10,000 for a 50% credit per employee
  - Qualified wages up to \$10,000 for a 50% credit INCLUDING pro-rated health insurance costs (invoice cost) allocable to ERTC wages

How can I update that in my payroll record?

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**6. If the credits exceed the 941 payment for the pay date, will you complete the Form 7200 to report the additional credits available?**

- We are not able to complete the Form 7200 for you and if you request the additional credits available, you will be required to complete your Form 941 for the quarter
- We are not able to complete the Form 7200 for you, however, if you request the additional credits available, we will update your Form 941 for the quarter

Please provide your Form(s) 7200 using this method:

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- We are not able to complete the Form 7200 for you, however, if you request the additional credits available, we will complete an amended Form 941 for the quarter

Please provide your Form(s) 7200 using this method:

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- We will create the Form(s) 7200 for you and report those credits on your Form 941 for the quarter

Please provide us with this information using this method:

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**7. Is there an additional charge for any of these services?**

- No
- Yes – we charge the following to add the wages paid after March 12, 2020 through March 31, 2020 to the 2<sup>nd</sup> Qtr 2020 Form 941: \$
- Yes – we charge the following for the completion of each Form 7200: \$
- Yes – we charge the following for the correction of each Form 941 to account for any Form(s) 7200 credits you have filed: \$
- Yes – we charge the following for the completion of an amended Form 941 to account for any Form(s) 7200 credits you have filed: \$
- Yes – we charge the following for the payroll tax credit for the pro-rated health insurance costs (invoice cost) allocable to ERTC wages: \$

Please identify any other charges I should be made aware of:

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**8. Please identify any other information I should be made aware of related to the ERTC:**

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**Coronavirus Aid, Relief, and Economic Security Act (CARES)**

**Payroll Tax Deferral**

**NOTE: If you received a PPP Loan, on the date any portion of that PPP Loan is forgiven, this deferral is no longer available.**

**1. Can I defer my EmployER Social Security liability payment?**

- We are not able to defer this liability payment
- We are able to defer this liability payment, however, you will be responsible for ensuring this payment is made (50% of the deferral by December 31, 2021 and the remaining 50% by December 31, 2022)

**2. Is there an additional charge for any of these services?**

- No
- Yes – we charge the following to manage these payment deferrals: \$
- Yes – we charge the following for the correction of each Form 941 to account for this deferral: \$
- Yes – we charge the following for the completion of an amended Form 941 to account for this deferral: \$

Please identify any other charges I should be made aware of:

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**3. Please identify any other information I should be made aware of related to the Payroll Tax Deferral:**

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Completed by Name

Title

Date