

Massachusetts COVID-19 Emergency Paid Sick Leave (EPSL) Critical Steps

Calculating and adjusting sick time and other paid time off banks in
PrimePay/seeking reimbursement from the Commonwealth

MA EPSL Compliance – Critical Required Steps

To comply with the MA EPSL law (mandatory) and obtain reimbursement from the MA EPSL fund (optional, but strongly recommended), the following steps should be taken:

1. **(mandatory)** Ensure all employees have received the required notification regarding the MA EPSL law, either by email, hard copy, and/or by posting the required notice in the workplace in a prominent location. [COVID-19 Emergency Paid Sick Leave Notice to Employees.2021](#)
2. **(mandatory)** Identify employees who had an absence for an EPSL-covered reason since May 28, 2021. [COVID-19-temporary-emergency-paid-sick-leave-program#reasons-for-leave-](#)
 - a. Confirm that these individuals received **full pay for time not worked** (maximum 40 hours and \$850, pro-rated for those who are scheduled to work fewer than 40 hour).
 - b. For any who used Paid Time Off (PTO) (sick, vacation, personal, or any other “banked” time), **adjust the relevant accrual bank** to restore the hours used and also to restore any accruals not calculated (if applicable).
 - c. For any who were unpaid for any part of an absence of a week or less, you must **now pay them for the time missed** (subject to maximums stated above, pro-rated as appropriate), using the MEPS earnings code in PrimePay. You must also restore any PTO accruals not calculated (if applicable).

MA EPSL Compliance – Critical Recommended Steps

3. **(optional, but strongly recommended; mandatory if executing step 4)** *Request* completion of the Emergency Paid Sick Leave Request Form by any employee who qualifies/qualified for EPSL and **request** supporting documentation (proof of positive Covid-19 test, proof of quarantine order, etc.). Note: if the reason for EPSL leave is due to the employee's own COVID vaccination or the need to care for a family member during and following a COVID vaccination, **documentation is required** in order to receive reimbursement from MA. [EPSL Employee Request Form - HR home page](#)

4. **(optional, but strongly recommended)**: Calculate the reimbursable amount per employee and then apply for a reimbursement using your location's Mass Tax Connect account. **April 1 is the outside deadline, but funds may run out before then, so prompt action is recommended!** [EPSL Employer Worksheet - HR home page](#)

5. **(mandatory, if executing step 4)** Record payment in Quickbooks/Intacct.

Note: There is now an EPSL section on the Risk Management COVID-19 page:
<https://rcabrisk.org/epsl/>

EPSL Compliance for Schools

- Given the prevalence of reported positive COVID-19 cases among Catholic school faculty and staff in the November 2021 to January 2022 timeframe (in addition to positive tests of family members/other close contacts, requiring quarantines), we strongly recommend that **all schools review payroll records for any Sick** (or other paid time, such as Personal) time used during these months to determine if they qualified as EPSL time.
 - If so, Steps 2 (a-c) **must be** reviewed and applied as appropriate
 - If so, Steps 3-4 **should be** taken to obtain reimbursement to the maximum extent possible

Remember – April 1 is the outside deadline for reimbursements (could be sooner, if the \$75 million is depleted first). Take action as soon as possible to avoid missing out!

Calculating Reimbursable Amount

- The maximum amount of reimbursement for each employee under the MA EPSL law is 40 hours AND a maximum of \$850 (including the cost of benefits).
- Once you have confirmed the total hours of leave and wages paid for COVID-19 qualifying reasons, determine what amount is reimbursable:
 - Example 1 – Employee earns \$25/hr and used 40 hours of PTO (ex: Sick time)
 - Employee's Total Gross Earnings = \$1,000
 - Maximum reimbursement = \$850 and 34 hours (\$850 divided by \$25)
 - To calculate the total MA EPSL hours and wages – take \$850 and divide by the employee's hourly rate.
 - The remaining 6 hours and \$150 would be over and above the state reimbursement.
 - Example 2 – Employee earns \$15/hr and used 40 hours of PTO (vacation time)
 - Employee's Total Gross Earnings = \$600
 - Since these earnings amount to LESS than \$850, you can utilize some benefit costs (see next slide).
 - The total reimbursement would be \$600 in wages, plus any benefit costs, up to \$250.

Calculate Benefits Cost for Claims under \$850 in Wages

- Add 7.65% for the employer portion of Social Security and Medicare.
- If still under \$850, use the relevant monthly invoice to total Life, LTD and TAP charges, then divide by 4.33 (to equal one week of benefits cost).
- If still under \$850, use the relevant monthly invoice and take the Medical cost by employee, divide by 2, then divide by 4.33. This assumes that the employer paid for 50% of the cost (which is on the low end of what most employers pay). You are also welcome to calculate your own location's employer cost using the actual %.
- For priests, take Medical cost by priest, then divide by 4.33.

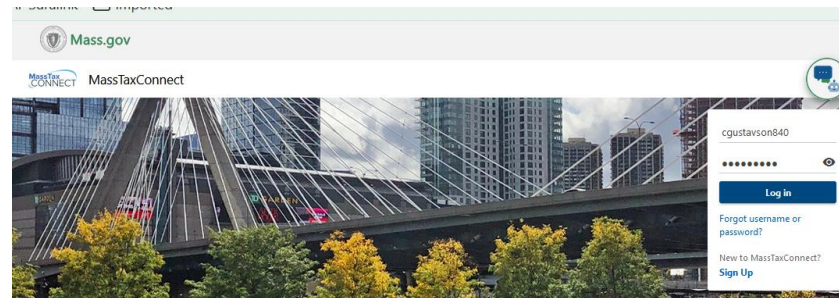
Billing Period		February 2022		Roman Catholic Archdiocese of Boston				Institution Number
Appendix- Employee Benefit Details								
February 2022 Employees' Billing Details								
Employee	MyEnroll ID	Period	Benefit Class	Medical	Dental	Core Life	Core LTD	Transition Assistance Plan
	533595	202202	Clergy	\$1,598.00	\$0.00	\$0.00	\$0.00	\$0.00
	679940	202202	Lay	\$719.63	\$47.37	\$6.63	\$3.00	\$4.69

Eligible wages paid during leave:	\$ <u>600.00</u>
<i>Maximum of \$850.00</i>	
Benefits applicable to the employee taking leave:	
<ul style="list-style-type: none"> • Complete only if eligible earnings are less than \$850.00 • Stop once \$850.00 maximum is reached 	
Social Security and Medicare – 7.65% of eligible wages:	\$ <u>45.90</u>
Total Life, LTD and TAP charges from monthly invoice then divide by 4.33:	\$ <u>3.31</u>
If lay employee enrolled in medical, divide monthly medical cost (from monthly invoice) by 2, then divide by 4.33 <i>This assumes that the employer paid for 50% of the cost.</i>	\$ <u>83.10</u>
If Priest, divide monthly benefit costs by 4.33: <i>Priests do not pay for their own Medical coverage</i>	\$ _____
Total	\$ <u>132.31</u>
Grand Total (Wages + Benefits)	\$ <u>732.31</u>

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Applying for Reimbursement – Act Now!

- The Mass.gov website features a short YouTube video on how to apply:
 - <https://www.youtube.com/watch?v=VdBp20G6FEw>
- Claims must be submitted according to the week in which EPSL-qualified leave was taken
 - Gather all information on leaves taken by week before starting, since the system may not allow multiple submissions for the same week
- Please follow the steps below:
 - Log into your Mass Tax Connect account <https://mtc.dor.state.ma.us/mtc/>
 - This site is the same one used for HIRD reporting in November each year. Reminders on how to access Mass Tax Connect: catholicbenefits.org/admins/admins.htm#hird



You first have to register for the Emergency Sick Leave Reimbursement. On the main MTC page, click More, which will expand the page. The bottom right corner has a link to Register for EPSL reimbursements. Click that link.

Summary Action Center **1** Settings **More...**

Find on this page

- Payments & Returns**
View or file payments and returns.
 - > Manage Payments & Returns
 - > Make a Bill Payment
- Collection Notices**
Manage actions related to notices and collections.
 - > Update Payment Plan Source
 - > Make a Bill Payment
- Access**
Manage accounts access, add new accounts or locations.
 - > View Access
 - > Manage Access
 - > Add an Account, New Location, or New License
- Submissions**
Find drafts or completed documents submitted to the Department like returns, payments or requests.
 - > Search Submissions
- Messages**
Read or send messages.
 - > Manage Messages
- Letters**
View or respond to letters, including licenses and certificates.
 - > View Letters
 - > Submit Documentation
 - > Go Paperless!
- Names & Addresses**
View or update names and addresses for this taxpayer.
 - > Manage Names & Addresses
- Submit files**
Submit bulk files and other files.
 - > Submit a Bulk File
 - > Report New Hires
- Other Actions**
Miscellaneous actions available to manage this taxpayer.
 - > Request a Certificate of Good Standing
 - > Request or Update Small Business Energy Exemption
 - > View Taxpayer Refunds
 - > File an Appeal
 - > Register for Emergency Sick Leave Reimbursement

Click the
“Acknowledge” box
and then click Submit.

MassTax CONNECT MassTaxConnect

< BOSTON CATHOLIC DEVELOPMENT SERVICES INC

Emergency Paid Sick Leave Registration

BOSTON CATHOLIC DEVELOPMENT SERVICES INC
45-2608386

[Emergency Paid Sick Leave Registration](#)

Acknowledgement

Emergency Paid Sick Leave Registration

Before you begin, it is very important that you understand the rules and eligibility requirements in the [Emergency Paid Sick Leave Act](#). Please read them carefully [here](#).

You acknowledge that you provided your employees with paid sick leave in compliance with the Emergency Paid Sick Leave Act. You also acknowledge that you are required to maintain a copy of each employee's request for sick leave and make it available upon request by the Department of Revenue.

* Acknowledge

Choosing "Submit" will create an Emergency Paid Sick Leave account, which you will see on the Summary tab along with your other tax accounts. In the Emergency Paid Sick Leave account panel you will be able to file requests for reimbursement for each applicable week that reimbursable sick leave was provided by selecting the "Returns" hyperlink.

Cancel < Previous **Submit**

[Frequently Asked Questions](#)

- Once you have registered for the EPSL. From the main home screen - Click on “Summary” → Emergency Paid Sick Leave section → “View Returns”

Favorites Summary Action Center ¹ Settings More...

Filter

Emergency Paid Sick Leave
ROMAN CATHOLIC ARCHBISHOP OF BOSTON A CORPORATION SOLE
66 BROOKS DR AT FB LOVLY
BRAintree MA 02184

Account
ESL-10954285-006
Weekly
Balance
\$0.00

> Make a Payment
> View Returns

- Click on “File Now” for the appropriate week

Returns Balance > Make a Payment
Emergency Paid Sick Leave
ESL-10954285-006
ROMAN CATHOLIC ARCHBISHOP OF BOSTON A CORPORATION SOLE

Returns All Periods

Period	Return	Status	
29-Jan-2022	Emergency Paid Sick Leave Reimbursement		File Now
22-Jan-2022	Emergency Paid Sick Leave Reimbursement		File Now
15-Jan-2022	Emergency Paid Sick Leave Reimbursement		File Now

- Enter each employee's SSN, last name, first name, total hours, wages, and benefits (under Related Expenses) if applicable.
- Review and then click on the Attestation box for each employee, then click Next. Note that you must have **requested** written documentation from each employee who was paid for an EPSL-qualified leave, but you are not required to have actually received such documentation in order to receive a reimbursement.
 - A sample Employer Worksheet will be provided to help you document your attempt(s) to obtain this documentation and track your reimbursement requests.

Emergency Paid Sick Leave Claim

[Return](#)

Information

Before you begin, it is very important that you understand the rules and eligibility requirements in the [Emergency Paid Sick Leave Act](#). Please read them carefully [here](#). A return is only required to be filed for a period that you are claiming a reimbursement. If no reimbursement can be claimed for a period, no return is to be filed for that period.

By checking the box next to each employee listed, I acknowledge that I have provided that employee with paid sick leave in compliance with the Emergency Paid Sick Leave Act. I acknowledge that I have on file and will make available upon request a copy of the employee's request for COVID-related sick leave and that the request contains, at a minimum, (i) the employee's name; (ii) the date or dates for which leave is requested and taken; (iii) a statement of the COVID-19 related reason the employee is requesting leave and written support for such reason; and (iv) a statement that the employee is unable to work, including by means of telework, for such reason, and in the case of a leave request based on a quarantine order or self-quarantine advice: (i) the name of the governmental entity ordering quarantine or the name of the health care provider advising self-quarantine; and (ii) if the person subject to quarantine or advised to self-quarantine is not the employee, that person's name and relation to the employee. I confirm that the employee's primary place of employment is in the Commonwealth of Massachusetts. I understand that I may not claim reimbursement for more than (a) \$850 of sick leave compensation, including the cost of any benefits for such employee, or (b) the amount of compensation, including the cost of any benefits I would typically pay such employee in one week, whichever is less. I confirm that none of the wages for which I am seeking reimbursement are eligible for the federal tax credit for qualified sick leave wages provided for under the Families First Coronavirus Response Act, P.L. 116-127, or subsequent extensions, including the federal Consolidated Appropriations Act, 2021 and the federal American Rescue Plan Act of 2021.

Emergency Paid Sick Leave Reimbursement

Employee SSN or I	Last Name	First Name	Sick Leave Hours	Previous Reimburs	Wages	Related Expenses	Total	Attestation
								<input type="checkbox"/>

Cancel

Save Draft

< Previous

Next >

- A Summary page will appear, asking you to validate the total number of employees and the amount of reimbursement.
- Click Submit.

Emergency Paid Sick Leave Claim

Return Reimbursement Summary

Summary

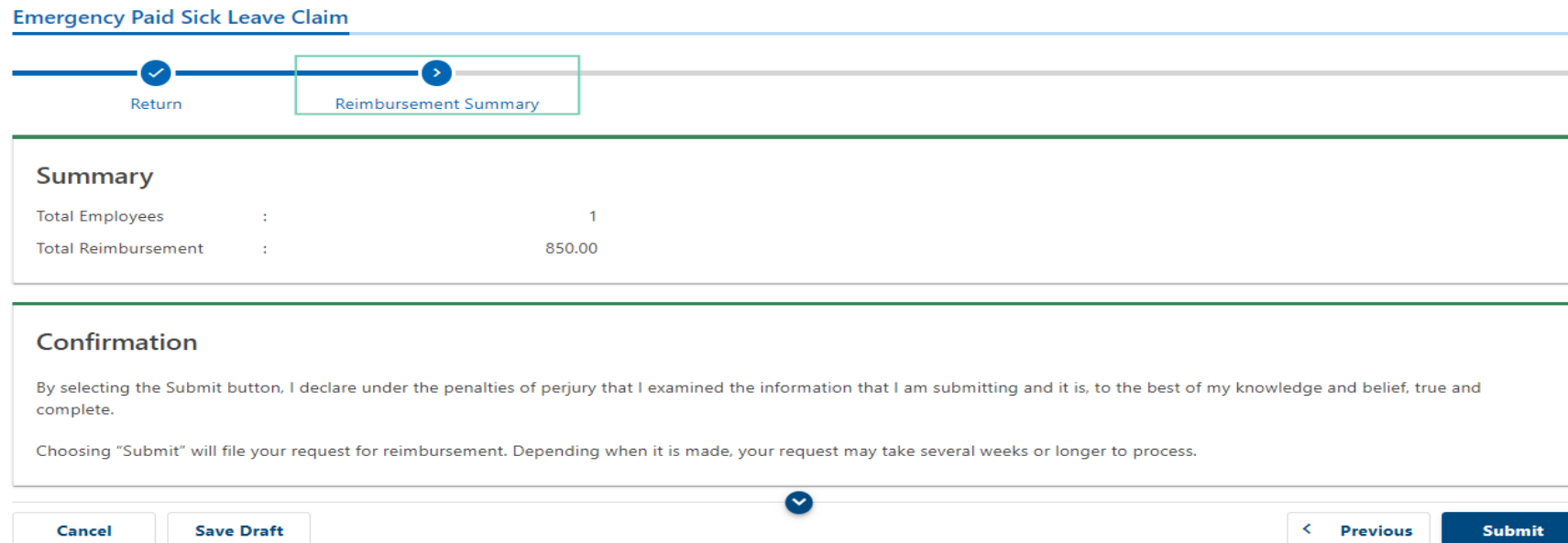
Total Employees	:	1
Total Reimbursement	:	850.00

Confirmation

By selecting the Submit button, I declare under the penalties of perjury that I examined the information that I am submitting and it is, to the best of my knowledge and belief, true and complete.

Choosing "Submit" will file your request for reimbursement. Depending when it is made, your request may take several weeks or longer to process.

Cancel Save Draft [Previous](#) **Submit**



- You will receive an email confirmation of the submission.

Questions?

Adjusting Paid Time Off Banks – Sick Time

- For each employee who took EPSL-qualifying time off was coded as Sick time in PrimePay:

Option 1: Add the Sick hours used for EPSL-qualifying reasons (maximum of 40/\$850 worth) to the employee's current Sick bank in PrimePay, and then add another .033 hours for each hour paid as Sick (i.e., add another 1.3 hours if 40 Sick hours were paid). Contact PrimePay if assistance is needed with data entry.

Option 2:

- Determine which Sick accrual code has been assigned to the employee in PrimePay. (For a refresher on Sick Accrual codes, visit [RCAB PrimePay setup#sick accrual codes](#).)
- Determine if the hours in the bank have been deleted and/or repopulated due to a new “year” since the EPSL leave.
 - Ex: employee who accrues Sick time on an academic year basis took EPSL in May 2021. She is coded as A1 in PrimePay. Her Sick time bank was re-set with 40 hours on September 1, 2021.
- If the hours in the employee's Sick bank have not been re-set due to a new “year,” add back the EPSL paid time to the employee's sick bank for any hours up to 40 (or the pro-rated amount for employees scheduled for fewer hours).
- If the employee is coded as a A2, C2 or F2, since the employee should have continued to accrue Sick time as if working a regular schedule, any missed accruals will need to be calculated and added to the sick bank. Multiply any Sick hours used x .033 and add these to the Sick bank.

Adjusting Other Paid Time Off Banks – Vacation, Etc.

- For each employee who took PTO due to EPSL-qualifying reasons that was coded in PrimePay as Vacation, Personal, or another type of PTO that has a bank and that reduces as it is taken:
- Option 1: Add the hours used for EPSL-qualifying reasons (maximum of 40 hours/\$850 worth) to the employee's current PTO bank in PrimePay (or, if not tracked in PrimePay, add them to whatever system is used by the location to track the balance). Contact PrimePay if assistance is needed with data entry.
- Option 2:
 - Step 1: Review your location's written policy on PTO to determine features such as:
 - Is the policy "use it or lose it"?
 - Does PTO accrue based on hours paid? Or only on hours worked? Or is it one-time award-based?
 - At what point in the year (if at all) does the balance re-set?
 - Step 2: If it appears the employee's EPSL-qualifying time should be added back to the PTO bank, add the hours used (maximum of 40/\$850 worth) to the employee's current PTO bank in PrimePay (or, if not tracked in PrimePay, add to the relevant tracking system), and then add more hours for each hour paid as PTO if accrued PTO was based on hours worked (not hours paid). Contact PrimePay if assistance is needed with data entry.

Sick time adjustments - Calendar Year Example

- Employee earns \$25/hr and used 40 hours of Sick time for EPSL leave in December 2021. $25 \times 40 = \$1,000$.
- 40 hours was coded as Sick in PrimePay. No further Sick time was used in calendar year 2021.
- Reimbursement from the MA EPSL Fund was only for 34 hours (due to the \$850 max)
- If the **Accrual Code is C1**, no changes need to be made in PrimePay. C1 wipes out old balances and populates annual hours in each bank on January 1.
 - Note: If you have used the Sick code for an EPSL leave since January 1, 2022, add the 34 hours to the employee's Sick bank, but ONLY up to the 40-hour maximum.
- If the **Accrual Code is C2** – add 34 hours to her Sick bank, but do not exceed 40 hours in the Sick bank. (C2 is used for non-benefit- eligible employees.)
 - Note: If you have used the Sick code for an EPSL leave since January 1, 2022, add the 34 hours to the employee's Sick bank, but ONLY up to the 40-hour maximum.
- If the **Accrual Code is C3** – any restoration of hours would be based on your individual parish policy. If Sick time is carried over to the new year, add the EPSL-qualifying hours to the Sick bank, up to the policy maximum (if any). If the policy does not allow carryover and the EPSL leave was taken in 2021, no restoration is required.
 - Note: If you have used the Sick code for an EPSL leave since January 1, 2022, add the 34 hours to the employee's Sick bank, but ONLY up to your policy maximum (if any).
- If 40 hours of **EPSL leave was coded as MEPS** in PrimePay in 2021, since only 34 hours qualified as EPSL, 6 hours should have been taken from the Sick bank. See above for the different scenarios depending on C1, C2 and C3.

Accounting for Reimbursements

- Once you receive a check from the state:
 - Deposit the check into your local bank account
 - If you are on QuickBooks, you will need to create a new sub account under account 4398 - Misc. Income: 4398-89 MA EPSL Reimbursement
 - If you are on Intacct, you will need to use project number P-0001205-MA Emergency Paid Sick Leave (EPSL)

Accounting for Reimbursements, cont'd

To record the reimbursement entries:

- QuickBooks:

	Account
Dr.	1000 - XX Existing Local Operating Account
Cr.	4398 - 89 Misc. Income - MA EPSL Reimbursement

- Intacct:

	Account	Department	Fund	Project*
Dr.	11XXXX - Local Operating Account	70001 - Parish Church 70201 - School G&A	99999 - Fund N/A	P-0001205 - MA Emergency Paid Sick Leave (EPSL)
Cr.	424503 - Other Revenue	70001 - Parish Church 70201 - School G&A	99999 - Fund N/A	P-0001205 - MA Emergency Paid Sick Leave (EPSL)

Questions?

Contact:

- PrimePay for help with manually updating PTO accrual balances
- EPSL@rcab.org for all other assistance