

## **COVID-19 Pandemic Results in Two Payroll Reporting Changes with BWC Employer Services Division.**

The BWC-Employer Services Division will implement two changes in payroll reporting requirements as a result of the COVID-19 pandemic and state of emergency. Please refer to the details below regarding the Families First Coronavirus Response Act and reportable wages associated with teleworking staff. Since these changes may impact how employers will report payroll for the upcoming policy year 2019 true-up period, we want to distribute this information immediately to allow employers time to prepare for any changes in the way they track or record employee wages. This information will also be included in the BWC COVID-19 Frequently Asked Questions (FAQ) available on the BWC web.

### **Q: Is emergency sick leave and expanded FMLA paid to employees under the Families First Coronavirus Response Act reportable when submitting true-up payroll?**

A: No. Emergency sick leave and expanded FMLA paid to employees under the Families First Coronavirus Response Act will not be reportable to BWC for premium purposes. While regular paid sick leave (including third party sick pay) is reportable to BWC, emergency sick leave and expanded FMLA paid under this act is not reportable. Effective 4/1/20 through 12/31/20, wages paid by companies under the Families First Coronavirus Response Act for sick leave related to COVID-19 and leave time to care for a child whose school or childcare provider is closed or unavailable for COVID-19 related reasons are not reportable to BWC. Employers must follow the eligibility and documentation guidelines established by the Federal Government to exclude these wages from their reportable payroll and premium calculation at true-up. Wages reported to BWC for premium calculation purposes is subject to verification by a premium audit.

### **Q: How will employers report wages at true-up for operational employees who are teleworking as a result of Governor DeWine's "Stay at home" order while receiving wages from the employer?**

A: Employers are permitted to report operational staff currently teleworking to class code 8871- Clerical Telecommuter during a declared state of emergency. This will ease the economic impact of the COVID-19 state of emergency on the Ohio Business Community.

- The employer must contact BWC to request classification code 8871-Clerical Telecommuter Employees to be added to their policy. This will allow the employer to report wages to class code 8871 during the True-up period.
- The Employer is responsible for recording, tracking and documenting the wages associated with the operational employers now teleworking for premium audit purposes.
- If the operational staff continues to perform the same duties from home while teleworking, the employer will continue to report those wages to the appropriate operational classification code, not to class code 8871.
  - For example: the employer manufactures surgical masks. The employees have been sent home with the equipment and materials to continue to sew these masks to meet customer demands. These employees are not 8871 Clerical teleworking employees. The classification assigned to these employees remain **2501-Cloth, canvas and related products manufacturing**. The exposures for the employees do not change.
- This temporary revision to the class code assignment rule only applies during the time of Governor DeWine's "Stay at home" order, which was initiated on March 15, 2020.
- The employer is to cease reporting operational employees' wages to class code 8871 once the state of emergency has ended or if the operational employee(s) return to performing their previous job duties.

To request the addition of class code 8871- Clerical Telecommuter Employees to your policy, contact 1-800-644-6292 or send an email to [RTSclass@ohiobwc.com](mailto:RTSclass@ohiobwc.com). Please include your policy number in your email request.

If you have questions and require clarification, please send your inquiry via email to [Rex.B.1@ohiobwc.com](mailto:Rex.B.1@ohiobwc.com)

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