



Human Resources for Today's “New Normal”



Agenda

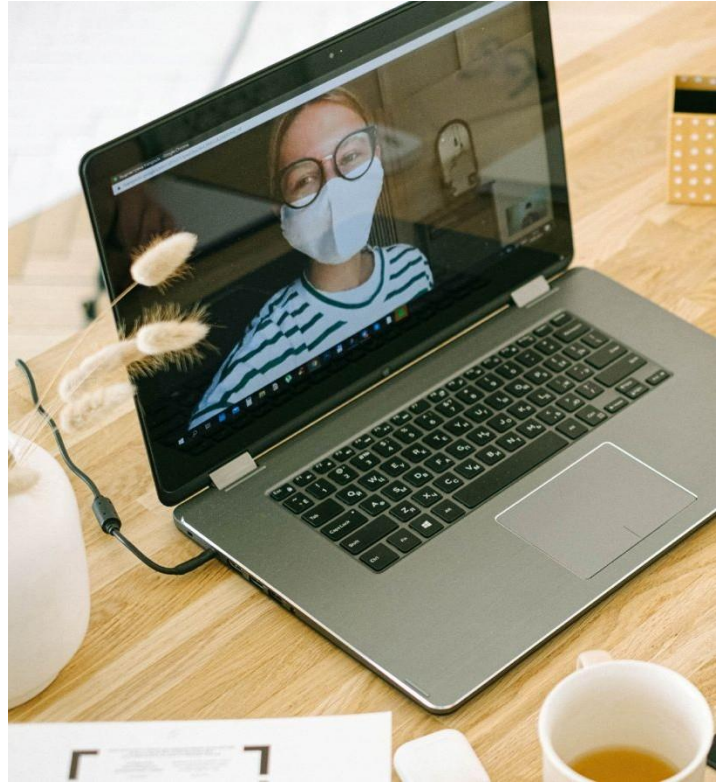
Managing Human Capital

Employee Handbooks

COVID-19 Programs

3.28 Million Filed
Unemployment

1 in 20 Small Businesses
Face Closure without
Assistance





Employee Handbooks

Removing Employer Liability

Employees acknowledge covid business compliance

PPP Loan

Paycheck Protection Program

Business loan that helps retain employees at their current base rate of pay

Reopened through March 31, 2021 and expanded eligibility requirements

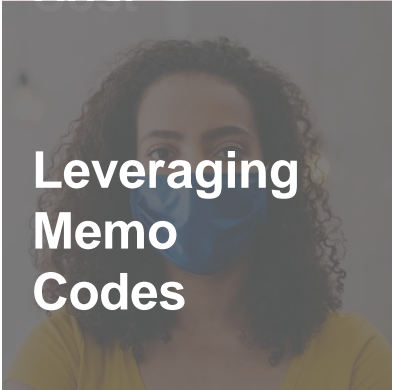


“Did you hear a second paycheck protection program was approved? The new stimulus is there to provide you with relief to cover your payroll and certain mortgage, rent, or utility expenses.”

"Have your clients been asking how to keep track of their wages and health costs that qualify for the employee retention credit? I imagine a large portion of your clients can qualify. Memo codes will be used through each payroll process to help clients record the amounts for tax purposes."



**Total
Qualified
Wages &
Health
Insurance**



**Leveraging
Memo
Codes**

Retention

Employee Retention Credit

Allows clients to claim **tax credit on 70%** of wages for each employee

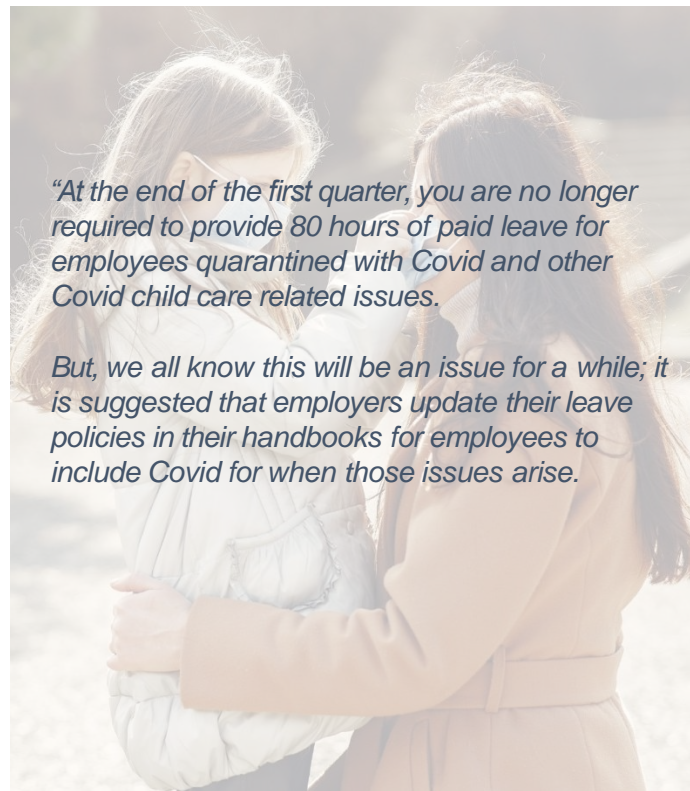
Extended until June 30, 2021 and employers responsible for providing dollar amounts

FFCRA

Emergency Paid Sick & Family Leave

Offered refundable payroll tax credit for mandated paid sick and family leave

Employers no longer required to offer Covid paid leave but are suggested to add it to their policies



“At the end of the first quarter, you are no longer required to provide 80 hours of paid leave for employees quarantined with Covid and other Covid child care related issues.

But, we all know this will be an issue for a while; it is suggested that employers update their leave policies in their handbooks for employees to include Covid for when those issues arise.

Deferral

Social Security Deferral

“The next step of the expired Social Security Deferral programs is for employees and employers to pay back the outstanding tax liabilities.

Employers will pay 50% by the end of 2021 and 50% by the end of 2022.

Employers will also be responsible for outstanding liabilities left from employees.

Allowed clients to defer social security tax for employer and employee until end of 2020

Employee amounts required to be repaid by December 31, 2021 and employer amounts required to be repaid in 50% stages by December 31 of 2021 and 2022



For more information about the new
NFIB Payroll Member Benefit:

<https://go.heartlandpaymentsystems.com/nfib>

800- 619-5301



Thank you!