

MSBO/ORS Discussion - Reportable vs. Non-reportable Wages and Hours during COVID December 10, 2020

Is there anything the governor or any other member of the executive branch CAN do to allow staff to recapture these services hours since 9/30?

Hazard pay scenario: An athletic director who did custodial duties during the stay at home order still does not qualify since they are in an admin position, correct?

If the legislature is planning to recapture will this happen prior to December 31 due to taxability issues and W-2's if we need to adjust those

How do you suggest we monitor whether a person is working their normal hours at home? Are they to sign something?

If we create new Emergency Leave time to cover these non-working hours so they are reportable, can we retro this leave time back to October 1?

What if districts are bringing people into work and folks are using PTO for the hours they may not be working to make themselves whole on their pay check?

How do we report a retiree who is getting paid for not working but in a critical shortage position (example bus driver)? I was told from a previous audit that all wages if in critical shortage are reportable.

What about putting a notice to employers on the home page of the reporting website?

How about the payments made under the Family First Coronavirus Response Act

Do we need to go back and make corrections if we've not been reporting this paid time off correctly?

What about Workman's comp? We have to report those hours for not working

What consequence is there for not adjusting an individuals hours? We are under the opinion that are our employees are working their full day or if not more. Does this have to be documented in anyway if hours aren't reduced?

If they are going to meet a full year of service, does any of this matter? (maybe part time hourly?)

I thought I saw someone post on the listserv that Thrun has made the statement that "on call" is reportable?

So are you saying that if a district is closed for say a half of year overall with this pandemic, that is not able to go towards years of service and can ultimately require someone to work extra to make up before retirement?

What about in negotiations last year we have an LOA that states we will "hold everyone harmless with last years benefits and hours"? This would not be holding them harmless if we are not able to report hours as they are losing a benefit.

To expand on the PTO, I have a teacher on maternity leave using her sick time to be paid. I would normally report those hours. Even though we are virtual as a district right now, can I still report her sick time?

So are the wages not reportable if they were not working but just being paid by the district or is it the hours that are not reportable and wages are? do they pay DC on all the wages paid and only DB on the wages actually earned based on the actual hours worked. The communication on this should have come prior to the newsletter.

This will cause the unions to push working, but MiOSHA is pushing us to keep people out of the buildings. Any thoughts on that?

We are still allowing the snow days and Holidays as reportable, our hourly groups, were mainly working from home. We had some Food Service and Bus drivers that are tracking their hours as far as if they are coming in and working vs getting paid but not working. We changed the non working hours code for payroll. We are now back in session hopefully through next Friday before break.

Are we referring to wages paid when they are off on FFCRA act or wages paid if district shuts down and goes all virtual?

We don't report hours on a detail 4 only wages.

So we have to split their total pay between 01 - regular wages and wages without hours?

If we have staff who provide reports to ORS, who get the newsletter, and staff who actually deal with the employee units and negotiate these compensation terms and will have to explain this impact, the latter are not in the loop with ORS information...how do we get these notices, please?

If this requires a statute change, has anyone spoken to the legislature? We were able to fix the CEP/31a funding issue. It is not fair to the impacted employees, and the retirement system is losing money. This seems like something the legislature will be interested in.

Weren't we notified in the ORS October newsletter?

This effects W2 reporting as well.

On Call hours reportable?

What if they are using PTO to get paid for the hours they are not working?

Can you confirm class size overage stipends are not reportable?

We didn't keep track, how do we go back and determine hours worked vs not worked

What if a district just grants the employees enough PTO to cover all closure days?

Where do we sign up for the ORS monthly newsletter?

Do legislatures realize that by excluding these wages, the retirement system is receiving less money.

Same question I am seeing, does this refer also to wages paid through FFCRA?

This might have been addressed, but could we define again what specific wages are we talking about?

Is the 80 hrs of ESPLA reportable??

Where do I sign up for the newsletter?

What will ORS be looking for as backup if a district is audited?

Do we report the unworked hours as wages without hours?

Or just not report them at all?

I agree Legislature needs to be aware of the ramifications this will have on the retirement system and the employees.

Can we go back to snow days again? Districts in 2018-2019 had many more than 1 or 2 days? We had 18 or 19 which is 10% of their paid days? Can you let us know what your threshold is on snow days when it becomes reportable? Are you expecting us to go back to that year and make adjustments and what is the expectation for those that retired?

What type of documentation will you require when auditing the actual reportable pay vs what was reported. Mostly I am referencing non-exempt staff. We keep timecards for on-site work and remote work and have attendance records to prove PTO...but I have been told internally that we are not allowed to fix October 1 - December 31 reported wages to match accurately.

There was something in the September newsletter.

October Newsletter and I received it 10/21

There needs to be a better way to communication serious changes like this instead of just a newsletter. maybe something on our school ORS reporting page notifying us and other emails from reporting.

If we make retro adjustments and refund contributions made for wages now deemed non reportable, what happens if down the line they decide to make these wages reportable?

Is PTO okay as reportable?

To those asking about Federal leave time: ORS has confirmed with me that all of the new Federal Leave time is reportable.

If the local board of education approves a "covid leave time" to cover these unworked wages and hours - would this make the hours/wages reportable?

To those asking about district leave time: ORS has confirmed with me that all Board approved school leave time is reportable.

If we go in and make the necessary adjustments for the hours not worked, resulting in a credit on our account, will ORS refund the wages to each district?

Steve said the expectation is that we go back to Oct 1st and make any adjustments. Once this is completed will the districts be reimbursed for reduction in contributions due to reduced wages/hours?

We have created new time cards that include working hours and non-working hours to use for documentation for an audit.

Will ORS provide a template for how the adjustments should be made in their system. Will they have a way for a spreadsheet to be loaded, versus individual load

Can the Board of Education approve leave time retroactively to cover the time?

What does ORS expect to see on payroll uploads?

Can someone speak to the Treasury Certifications that have been mentioned. Where would we go to get started with getting our employees certified? Is there any information available on this?

If the employee is using leave COVID leave time do we still use a DT2 and DT4?

What about how high schools are closed right now are all their normal wages being paid by district reported still reportable. If a district is paying employees their normal wages while on line learning for even bus drivers and other staff that may NOT be working are none of those hours/wages reportable on a detail 2?

With one pay left for the year, when would we know if pandemic same as a snow day?

If someone is using federal covid leave time then they are reportable on DTL2 an DTL4

Are hours for COVID pay reportable? We have been going under the assumption that they are like PTO.

This feels a lot like the 3% HCF Fica issue.

So, could we just give the non-working employees 40 vacation days to cover the closure period?

100% agree with those who said ORS should provide a template or easier way to make these adjustments. Entering individual records to correct this for everyone would be a NIGHTMARE

For contracted staff, we may not have information in relation to what was actually worked versus what is paid. How do we recreate that information with fidelity? That is going to be difficult

It is my understanding that on call is only reportable if the person is actually called in and actually working. I confirmed this with ORS as well.

What are referring to then when we say Hazard Pay?

Think of the reverse Bob D. We have been doing this correctly. Our worry is that someone will change their mind and we will have to make changes the other way and collect MIP and other DB contributions. We are following the law the way it is now since the expiration of the 2020-35 Executive Order.

What if we decided to pay people for leave beyond the federally provided COVID leave time of 10 days, is that reportable pay?

So, the people who were completely off under FFCRA and got paid...reportable. Combination of work/non work must be split between reportable/non reportable.

But they just said vacation time during this is reportable. So If we were to give them extra days off paid. what is the difference?

Please define hazard pay.

If they are working virtually then that is reportable. My problem would be bus drivers but I could re-route them to other jobs. Correct?

So If people are taking time off using EPSLA or EFMLA that is reportable? If working from home for 2 hours but getting paid for 8, only 2 hours are reportable?

Just to clarify for someone who asked: In the case of non-working you do not report hours or wages.

How do you get those funds refunded? Just request a refund of the credit paid back to the district?

I've had to have a credit on account when I overpaid in the past...not a return of funds.

This is like the grant wording.

You can re-route them to other jobs, but MiOSHA is telling us to keep people out of our buildings as much as possible and the District could receive a fine for having people in District when it is 'unnecessary'. My concern, is that I am unable to do both sides of this.

Remember if you are creating "new" leave time it has to be Board approved and it has to be documented in the chance of an ORS audit

Can you repeat the way to report actual hours/wages vs. paid hours/wages?

What if the district gave hazard pay to those that didn't qualify for the state hazard pay for teachers and support staff. Why would we offer it to the teachers when they will get it from treasury. Does that constitute offering to everyone? Even though some getting it from Treasury and others from the District?

Hazard pay as Steve defined is reportable for wage & hours?

If we are online as a district, some staff is working and some is not but we as a district are paying them their normal wages/hours. this is not hazard pay as they are not working additional jobs outside their normal. are all those we are paying as a district that may not be actually working non reportable on a detail 2

If this gets overturned and on call hours/wages become reportable, are we going to have to collect all of the EE's contributions? It seems it would be easier to refund them and try and collect it.

Could ORS create a spreadsheet of what is / isn't reportable?

Wage codes?

You do not report non-working hours/wages on detail 2 only on a detail for 4 for those in a DC plan.

Hazard pay reportable for 19-20 school year or 20-21 school year? What if the payment is made now as a retroactive compensation for say the March - April 2020 time period?

So, if you give your admin a "stipend" for working extra hours due to Covid would that be considered hazard pay?

So if a district has chosen to go online only due to an increased risk of exposure in the community, more cases of covid etc does this then fall under hazard pay all wages hours earned would be reportable?

In the beginning when we had a shut down we paid people to keep them paid between March and June. Even if they were not working. Do we need to go back and fix them?

Is the stipend being paid by the district for those that did not receive the grant money reportable still on a detail 4 but just not the detail 2? that is how I understand it to be

Steve mentioned that the hazard pay guidelines were for 2020 only. How different will hazard pay qualify as reportable in 2021? Those who didn't "qualify" for the teacher & support staff will receive something in February 2021 at our school.

Can you share the specific statute you've referenced?

Just to clarify: If we are paying a bus driver, however, they are not physically working and they are a RETIREE, 100% of their retiree wages are reportable (they are the exception?)

If on call hours/wages become reportable, are we going to have to collect all of the EE's contributions? If at that time and individual is no longer working with our district, will the district be on the hook for the EE contributions?

So we have 8 med tech/paras that are receiving additional \$\$ per hour because they have a risk of being exposed to COVID-19. Would this be considered hazard pay? And is so would it only be the additional \$\$ they are receiving that would be hazard pay or their full hourly wage?

This is only effective as of October 1 for not reporting non worked hours/hrs. The wages from last Spring are not affected by what we are discussing now, that was covered under a special statute that expired 9/30/20.

What is your definition of documentation?

What is.....Definition of Documentation for reportable wages proof?

What will we be required to have as back-up to confirm or justify the hours worked vs not worked?

Was this a change in overload? never heard it was never reportable?

I agree it's more work if you have more kids.

Why are they trying to kill the pension plans?

With overload they are working more hours for the more kids.

Nearly every job in the district is doing additional duties due to COVID.

For contracted staff, we may not have information in relation to what was actually worked versus what is paid. How do we recreate that information with fidelity? That is going to be difficult and need some guidance.

Can't decide these things prior when situations occur before decisions and rules are made.

If we have concerns about this non-work / on-call retirement. Who do we need to talk to? Is this a senator / house of rep discussion? It sounds like ORS is just following the rules created for them, as are we. FYI - I appreciate ORS being here today to have this discussion and try to help us through.

How long will ORS' response take?

I would guess that almost nobody will have documented these additional duties prior to knowing they were even necessary.

I'm looking for what the upload should like because I'm not sure my payroll software can handle? Wage Codes/Class Codes etc.

Yes, ORS is only following what the legislature has put in place so these issues need to be brought up at a different level with the legislature. Angela and Steve cannot change the law as well as the other ORS staff.

You may have to work with your software provider to have the ability to upload Detail 4 records without uploading Detail 2 records. Our software provided has made it possible for our districts.

i.e., contact your legislator right now. They can make a change.

Should we get some sort of documentation for people who are supposed to be working from home?

When the governor shuts down schools and people can't work as they knew it, why should they be penalized with reducing their service credit

What level of "physically working" do we need to be at? If a secretary is working from home answering emails and phone calls as they come in, is the "enough" work to consider all their hours reportable?

This is also going to cause us to somehow get the money back from employees and make those changes before W2 are processed to make sure those are correct to

Can ORS create an easier way for us to enter in adjustments for previous wages/hours that were reported but shouldn't have been? No one wants to or has time to enter a record one at a time for each pay period and each employee who requires a negative adjustment.

Will ORS allow for one negative DB adjustment for the entire date range?

Are we able to enter adjustments for the entire period, 10012020-12302020 ? I remember seeing that somewhere.

Are wages reportable if an employee is absent due to quarantine?

And you can't post positive and negative at the same time.

Wouldn't those be FFCRA hours and reportable?

This will hurt mostly the people that really need the wages, like bus drivers. They are hard to find to employee in the first place, and they count on every hour to even get a credit year.

Will ORS provide documentation that districts can distribute to employees explaining this situation as it applies to service credit?

Contact Legislature? If they change the rules, retroactively then we have the 3% fiasco

How will it affect the retiree if they were just eligible for full retirement and the adjustment makes them ineligible for full retirement?