Tracking COVID-19 Wages Paid [1]

Employee Services has created methods to track COVID-19 wages paid for employees unable to work:

- **Administrative Leave Codes** - Provides paid leave to employees who are unable to work/telework for any reason related to the COVID-19 stay-at-home order.
- **Families First Coronavirus Response Act (FFCRA) Leave Codes** - Provides paid leave for employees who are unable to work/telework for one of the reasons outlined in the FFCRA. FFCRA codes will be entered through CU Time according to your campus guidelines.
- **Contract Employees Being Paid FFCRA** – Employees being paid on a contract are eligible to receive paid leave for one of the reasons outlined in the FFCRA during their contract period. A calculator [2] is provided to assist in determining a contract employee’s hourly rate of pay, which is required information when entering FFCRA codes for contract employees.
- **Restoration Pay Codes** - Provides a method to be used in conjunction with FFCRA codes to allow an employee to use their existing vacation and sick balances to compensate for wages lose due to FFCRA pay limits. A calculator [3] is provided for PPLs or Human Resources to determine the correct maximum number of hours that can be added.

**HCM users:** Please refer to campus guidance prior to using these codes.

**Employees:** If you need assistance coding administrative leave (not remote work time), ask your department HR or payroll liaison or campus HR for guidance.

**Campus instructions**

- **CU Boulder** [4]
- **UCCS** [5]
- **CU Denver and CU Anschutz** [6]

**Administrative leave codes**

Two codes are now available for tracking administrative leave for employees who are unable to work for reasons related to COVID-19:

- **ACP (Administrative COVID Pay)** for monthly employees
• CHP (Administrative COVID Hourly Pay) for biweekly hourly employees

Employees who are still able to work (either remotely or onsite) should enter their time worked as normal, and should not use these leave codes. For COVID-19 pay for students on Work Study, please consult your campus HR or Student Employment Office guidelines.

Biweekly pay

Usage: Pay period end date 4/04/2020 and later

• Biweekly hourly employees who are unable to work due to COVID-19 should enter their normally scheduled hours using code CHP (Administrative COVID Hourly Pay).
• This code will pay the employees for the hours they enter.
• For COVID-19 pay for students on Work Study, please consult your campus HR or Student Employment Office Guidelines.

Monthly pay

Usage: Pay period end date 4/30/20 and later; this includes exception reporting for March 2020

Monthly hourly employees:

• Employees who are unable to work due to COVID-19 should enter their time as normal, entering the comment "COVID-19."
• In addition, a PPL, department leader or Human Resources separately loads ACP (Administrative COVID Pay) for all monthly hourly employees into CU Time.

Monthly salaried employees:

• Employees who are unable to work due to COVID 19 should enter hours using code ACP (Administrative COVID Pay).

FFCRA leave codes

Under the Families First Coronavirus Response Act, an employee is qualified for paid leave if they are unable to work (or unable to telework) for one of the reasons outlined under the act. Employees who are still able to work (either remotely or onsite) should enter their time worked as normal, and should not be paid these leave codes. For COVID-19 pay for students on Work Study, please consult your campus HR or Student Employment Office guidelines.

Employees on leave due to one of the following reasons: FFA 1, FFA 2 or FFA 3
Employees taking leave can be paid at either their regular rate or the applicable minimum wage, whichever is higher, up to $63.88 per hour or up to $511 per day and $5,110 aggregated over a 2-week period.

**Biweekly pay**

- Biweekly hourly employees who are unable to work and who are approved for leave according to FFA reasons 1 - 3 should have hours equal to their normally scheduled hours entered in CU Time using code **FQH (Quarantine Hourly Partial Pay)**.
- This code will pay the employees for the hours they enter.
- For COVID-19 pay for students on Work Study, please consult your campus HR or Student Employment Office guidelines.

**Contract pay:**

- Contract employees who are unable to work and who are approved for leave according to FFA reasons 1 – 3 should **not** make any timekeeping entry for this leave.
- A PPL, department leader or Human Resources must determine the employee’s equivalent hourly rate of pay for the contract period using this [calculator][2] or other method approved by your campus Human Resources.
- In addition, a PPL, department leader, or Human Resources enters **FQS (Quarantine Salary Partial Pay)** hours, and overrides the hourly rate by entering the equivalent hourly rate determined above, directly into CU Time using the Manual Tab. The Manual Tab is the only method that will allow an override hourly rate, which is required for contract employees.
- When a contract employee is on more than one contract, the hourly rate for each contract must be determined separately, and FFCRA leave hours should be paid to each employee record where the employee is taking FFCRA leave. The number of FFCRA leave hours should be indicative of the number of hours actually absent from work for each contract during the pay period.

**Monthly pay**

**Monthly hourly employees**

- Employees who are unable to work and who are approved for leave according to FFA reasons 1 - 3 should enter their time as normal, entering the comment "COVID-19."
- In addition, a PPL, department leader or Human Resources separately loads **FQS (Quarantine Salary Partial Pay)** for all monthly hourly employees into CU Time.

**Monthly salaried employees**

- Employees who are unable to work and who are approved for leave according to FFA reasons 1 - 3 should have hours entered in CU Time using code **FQS (Quarantine**
Salary Partial Pay).

**Employees on contract pay**

- Contract employees who are unable to work and who are approved for leave according to FFA reasons 1 – 3 **should not** make any timekeeping entry for this leave.
- A PPL, department leader or Human Resources must determine the employee’s equivalent hourly rate of pay for the contract period using this calculator [2] or other method approved by your campus Human Resources.
- In addition, a PPL, department leader, or Human Resources enters FQS (Quarantine Salary Partial Pay) hours, and overrides the hourly rate by entering the equivalent hourly rate determined above, directly into CU Time using the Manual Tab. The Manual Tab is the only method that will allow an override hourly rate, which is required for contract employees.
- When a contract employee is on more than one contract, the hourly rate for each contract must be determined separately, and FFCRA leave hours should be paid to each employee record where the employee is taking FFCRA leave. The number of FFCRA leave hours should be indicative of the number of hours actually absent from work for each contract during the pay period.

**Employees on leave due to one of the following reasons: FFA 4, FFA 5, or FFA 6**

Employees taking leave will be paid 2/3 of their regular rate or 2/3 of the applicable minimum wage, whichever is higher, up to $200 per day.

- For Reasons 4 and 6, there is a maximum $2,000 aggregated over a 2-week period.
- For Reason 5, there is a maximum $12,000 aggregated over a 12-week period.

**Biweekly pay**

- Biweekly hourly employees who are unable to work and who are approved for leave according to FFA reasons 4 - 6 should have hours equal to their normally scheduled hours entered in CU Time using code **FCH (Care-Related Hourly Partial Pay)**.
- This code will pay the employees for the hours they enter at the reduced applicable wage rate.
- For COVID-19 pay for students on **Work Study**, please consult your campus HR or Student Employment Office guidelines.

**Employees on contract pay**

- Contract employees who are unable to work and who are approved for leave according to FFA reasons 4 - 6 **should not** make any timekeeping entry for this leave.
- A PPL, department leader or Human Resources must determine the employee’s equivalent hourly rate of pay for the contract period using this calculator [2] or other method approved by your campus Human Resources. When a contract employee is on
more than one contract, the hourly rate for each contract must be determined separately.

- In addition, a PPL, department leader, or Human Resources enters **FCS (Care-Related Salary Partial Pay)** hours, and overrides the hourly rate by entering the equivalent hourly rate determined above, directly into CU Time using the Manual Tab. The Manual Tab is the only method which will allow an override hourly rate, which is required for contract employees.
- When a contract employee is on more than one contract, the hourly rate for each contract must be determined separately, and FFCRA leave hours should be paid to each employee record where the employee is taking FFCRA leave. The number of FFCRA leave hours should be indicative of the number of hours actually absent from work for each contract during the pay period.

**Monthly pay**

**Monthly hourly employees**

- Employees who are unable to work and who are approved of leave according to FFA reasons 4 - 6 should enter their time as normal, entering the comment "COVID-19."
- In addition, a PPL, department leader or Human Resources separately loads **FCS (Care-Related Salary Partial Pay)** for all monthly hourly employees into CU Time.
- Wages will be reduced in accordance with FFCRA.

**Monthly salaried employees**

- Employees who are unable to work and who are approved for leave according to FFA reasons 4 - 6 should have hours entered in CU Time using code **FCS (Care-Related Salary Partial Pay)**.
- Wages will be reduced in accordance with FFCRA.

**Employees on contract pay**

- Contract employees who are unable to work and who are approved for leave according to FFA reasons 4 - 6 should **not** make any timekeeping entry for this leave.
- A PPL, department leader or Human Resources must determine the employee’s equivalent hourly rate of pay for the contract period using this calculator [2] or other method approved by your campus Human Resources. When a contract employee is on more than one contract, the hourly rate for each contract must be determined separately.
- In addition, a PPL, department leader, or Human Resources enters **FCS (Care-Related Salary Partial Pay)** hours, and overrides the hourly rate by entering the equivalent hourly rate determined above, directly into CU Time using the Manual Tab. The Manual Tab is the only method which will allow an override hourly rate, which is required for contract employees.
- When a contract employee is on more than one contract, the hourly rate for each contract must be determined separately, and FFCRA leave hours should be paid to each employee record where the employee is taking FFCRA leave. The number of FFCRA leave hours should be indicative of the number of hours actually absent from work for each contract during the pay period.
Families First Coronavirus Response Act (FFCRA): Employer Paid Leave Requirements

Under the FFCRA[7], an employee is qualified for paid leave if they are unable to work (or unable to telework) for one of the reasons provided below.

FFA 1: Is subject to a Federal, State or local quarantine or isolation order related to COVID-19

- A full-time employee is eligible for up to 80 hours of leave. A part-time employee is eligible for the number of hours of leave that the employee works on average over a two-week period.
- Paid sick leave under the Emergency Paid Sick Leave Act is in addition to other leave provided under federal, state or local law; an applicable collective bargaining agreement; or existing policy.
- Rates of pay: Employees taking leave can be paid at either their regular rate or the applicable minimum wage, whichever is higher, up to $511 per day and $5,110 aggregated over a two-week period. ($63.88/hr & $132,870/annual).
- Penalties and enforcement: Employers in violation of the first two weeks’ paid sick time or unlawful termination provisions of the FFCRA will be subject to the penalties and enforcement described in Sections 16 and 17 of the Fair Labor Standards Act. 29 U.S.C. 216; 217.

FFA 2: Has been identified by a health care worker to self-quarantine related to COVID-19

- A full-time employee is eligible for up to 80 hours of leave. A part-time employee is eligible for the number of hours of leave that the employee works on average over a two-week period.
- Paid sick leave under the Emergency Paid Sick Leave Act is in addition to other leave provided under federal, state or local law; an applicable collective bargaining agreement; or existing policy.
- Rates of pay: Employees taking leave can be paid at either their regular rate or the applicable minimum wage, whichever is higher, up to $511 per day and $5,110 aggregated over a two-week period. ($63.88/hr & $132,870/annual).
- Penalties and enforcement: Employers in violation of the first two week’s paid sick time or unlawful termination provisions of the FFCRA will be subject to the penalties and enforcement described in Sections 16 and 17 of the Fair Labor Standards Act. 29 U.S.C. 216; 217.

FFA 3: Is experiencing COVID-19 symptoms and is seeking a medical diagnosis
A full-time employee is eligible for up to 80 hours of leave. A part-time Employee is eligible for the number of hours of leave that the employee works on average over a two-week period.

Paid sick leave under the Emergency Paid Sick Leave Act is in addition to other leave provided under federal, state or local law; an applicable collective bargaining agreement; or existing policy.

**Rates of pay:** Employees taking leave can be paid at either their regular rate or the applicable minimum wage, whichever is higher, up to $511 per day and $5,110 aggregated over a 2-week period. ($63.88/hr & $132,870/annual).

**Penalties and enforcement:** Employers in violation of the first two week's paid sick time or unlawful termination provisions of the FFCRA will be subject to the penalties and enforcement described in Sections 16 and 17 of the Fair Labor Standards Act. 29 U.S.C. 216; 217.

**FFA 4: Is caring for an individual subject to a quarantine order or health care provider-advised self-quarantine**

- A full-time employee is eligible for up to 80 hours of leave. A part-time Employee is eligible for the number of hours of leave that the employee works on average over a two-week period.
- Paid sick leave under the Emergency Paid Sick Leave Act is in addition to other leave provided under federal, state or local law; an applicable collective bargaining agreement; or existing policy.
- **Rates of pay:** Employees taking leave will be paid 2/3 of their regular rate or 2/3 of the applicable minimum wage, whichever is higher, up to $200 per day and $2,000 aggregated over a two-week period ($25/hr & $52,000/annual).
- **Penalties and enforcement:** Employers in violation of the provisions providing for up to an additional 10 weeks of paid leave to care for a child whose school or place of care is closed (or child care provider is unavailable) are subject to the enforcement provisions of the Family and Medical Leave Act. The Department will observe a temporary period of non-enforcement for the first 30 days after the act takes effect, so long as the employer has acted reasonably and in good faith to comply with the act. For purposes of this non-enforcement position, “good faith” exists when violations are remedied and

**FFA 5: Is caring for a child whose school or day care is closed (or child care provider is unavailable) for reasons related to COVID-19**

- **Rates of pay:** Employees taking leave will be paid 2/3 of their regular rate or 2/3 of the applicable minimum wage, whichever is higher, up to $200 per day and $12,000 aggregated (over a 12-week period; two weeks of paid sick leave followed by up to 10 weeks of paid expanded family and medical leave).
- **Penalties and enforcement:** Employers in violation of the provisions providing for up to an additional 10 weeks of paid leave to care for a child whose school or place of care is closed (or child care provider is unavailable) are subject to the enforcement provisions of the Family and Medical Leave Act. The Department will observe a temporary period of non-enforcement for the first 30 days after the act takes effect, so long as the employer has acted reasonably and in good faith to comply with the act. For purposes of this non-enforcement position, “good faith” exists when violations are remedied and
the employee is made whole as soon as practicable by the employer, the violations were not willful, and the department receives a written commitment from the employer to comply with the act in the future.

FFA 6: Is experiencing any other substantially-similar condition specified by the Secretary of Health and Human Services

- A full-time employee is eligible for up to 80 hours of leave. A part-time employee is eligible for the number of hours of leave that the employee works on average over a two-week period.
- Paid sick leave under the Emergency Paid Sick Leave Act is in addition to other leave provided under federal, state or local law; an applicable collective bargaining agreement; or existing policy.
- **Rates of pay**: Employees taking leave will be paid 2/3 of their regular rate or 2/3 of the applicable minimum wage, whichever is higher, up to $200 per day and $2,000 aggregated over a two-week period ($25/hr & $52,000/annual).
- **Penalties and enforcement**: Employers in violation of the first two weeks’ paid sick time or unlawful termination provisions of the FFCRA will be subject to the penalties and enforcement described in Sections 16 and 17 of the Fair Labor Standards Act. 29 U.S.C. 216; 217.

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**Restoration Pay Codes**

For employees who are on leave for one of the FFCRA reasons with a reduced pay rate (time coded with FQS or FCS) and are leave eligible, two new codes are available when employees wish to use their accrued sick or vacation leave to supplement their reduced pay through FFCRA partial pay.

- **RPS (Restoration Pay Sick)** that pulls from an employee’s existing sick balance
- **RPV (Restoration Pay Vacation)** that pulls from an employee’s existing vacation balance

Unlike other accrued leave codes (VAC, SCK, etc.) the Restoration Pay codes will increase the employee’s earnings on a paycheck. Restoration Pay codes can only be used in conjunction with FFCRA earnings (FQS and FCS) and only to restore lost earnings when an FFCRA code reduces an employee’s regular rate of pay.

FFCRA codes need to be uploaded to CU Time using the [Regular Earnings Template](#) prior to the monthly upload deadline. For employees who have their wages reduced due to FFCRA, the Restoration Codes (RPV/RPS) can be added to the same template.

PPLs or Human Resources should use the [Restoration calculator](#) to determine the correct maximum number of hours that can be added to an employee’s check to restore them to full pay. During the payroll process, Payroll will run a query to ensure that the total hours for the Restoration codes does not exceed the calculation of hours needed to cover FQS/FCS for the employee.
Use of these codes are optional at the discretion of the employee, and their use may be limited on your campus. Please refer to your campus Human Resources policy on specific eligibility and guidelines of these codes.

Groups audience:
HCM Community

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Source URL: https://www.cu.edu/hcm-community/pay-employees/tracking-covid-19-wages-paid

Links
[3] https://www.uccs.edu/hr/covid19/hr-guidance
[4] https://www.colorado.edu/hr/covid19/hr-processes