

# SDAPA 2nd Quarter

# Newsletter

June 2021

## In the News

### IRS Updates Form 7200 - Advance Payment of Employer Credits Due to COVID-19

The Internal Revenue Service (IRS) has updated Form 7200, Advance Payment of Employer Credits Due to COVID-19, to incorporate changes made by recent legislation. The IRS updated Form 7200 to reflect the COBRA premium assistance credit, created by the American Rescue Plan Act of 2021, which will only be available for the coverage period from April 1 through September 30, 2021. The COBRA premium assistance credit can only be claimed on employment tax returns for the second, third or fourth quarters of 2021, based upon when the employer is entitled to the credit. The deadline to file Form 7200 to request an advance payment is August 2 for Q2 2021; November 1 for Q3 2021; and January 31, 2022 for Q4 2021.

Updates on the new Form 7200 include:

- \* Part 1, Line B, where the employer enters number of employees it paid qualified wages to which are eligible for employee retention credits
- \* Part 1, Line G, where the number of individuals who received qualified COBRA assistance are listed
- \* Part 2, Line 4, where total COBRA assistance paid is listed

## On the Calendar

### Upcoming Member Meetings:

June 17, 2021  
3:00pm - 5:00pm  
Online Meeting  
Speaker: George Mavrantzas,  
ADP  
Topic: The Evolution of Pay

July 22, 2021  
1:15pm - 5:00pm  
Half-day Online Meeting  
Speaker: Dee Byrd, APA National  
Speakers Board  
Topic: Partners - Payroll, Human  
Resources & Accounts Payable

September 9, 2021  
National Payroll Week  
Celebration!  
Online Meeting  
Speaker: Dr. Candace Seti

October 6 - 8, 2021  
California Payroll Conference  
In Person Conference  
Hyatt Regency  
Newport Beach, CA

For more information, visit the IRS page for Form 7200 at  
<https://www.irs.gov/instructions/i7200>

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# Federal News

## IRS Releases Fact Sheet for Paid Leave for COVID-19 Vaccines

The IRS created a fact sheet which provides details of refundable tax credits available to small and midsize employers under the American Rescue Plan Act of 2021. The tax credits reimburse these employers for the cost of providing paid emergency sick leave due to COVID-19, including leave taken by employees to recover from COVID-19 vaccinations. The tax credits under ARPA are taken against the employer's share of Medicare Tax. Eligible employers are those with fewer than 500 employees.

More information can be found in the IRS Online Newsroom at:  
<https://www.irs.gov/newsroom/employer-tax-credits-for-employee-paid-leave-due-to-covid-19>

## IRS Provides Guidance on Continued Flexibility for Section 125 Cafeteria Plans

The IRS provided guidance on temporary special rules for health flexible spending arrangements (FSAs) and dependent care assistance programs under Section 125 cafeteria plans. The special rules are in effect due to COVID-19. The temporary rules include:

- \* Flexibility for carryovers of unused amounts for the 2020 and 2021 plan years
  - \* Flexibility to extend the grace period for the 2020 and 2021 plan years
  - \* Special rules allowing for post-termination reimbursements from Health FSAs
  - \* Flexibility to allow mid-year election changes for health FSAs and dependent care assistance programs for plan years ending in 2021
- The temporary rules allow employers to extend these benefits, at their discretion.

For more information, please see IRS Notice 2021-15 at:  
<https://www.irs.gov/pub/irs-drop/n-21-15.pdf>

## Executive Order Raises Federal Contractor Minimum Wage

On April 27, President Biden issued an executive order requiring federal contractors to pay a \$15 per hour minimum wage to employees working on federal contracts. The executive order will:

- \* Continue to index the minimum wage for federal contractors to an inflation measure so it will adjust annually
- \* Eliminate the tipped minimum wage for federal contractors by 2024
- \* Restore the minimum wage protections to outfitters and guides operating on federal lands, which was previously revoked

Please visit: <https://www.whitehouse.gov/briefing-room/presidential-actions/2021/04/27/>

## AMERICAN PAYROLL ASSOCIATION

### Open Board Positions

- \* Program Director
- \* President-Elect
- \* Philanthropy Chair
- \* Secretary

### Interested? Get Involved!

Contact CeCe Bramlett for  
more information

Email:  
[ccbramlettsdapa@yahoo.com](mailto:ccbramlettsdapa@yahoo.com)



# California Updates

## 2021 California COVID-19-Related Supplemental Paid Sick Leave

Effective March 29, 2021, California employers with more than 25 employees must provide 80 hours of COVID-19-related supplemental paid sick leave retroactive to January 1, 2021, and through September 30, 2021. COVID-19 paid sick leave must be provided for any of the following reasons:

- \* Employee's own medical treatment or quarantine
- \* Family member's medical treatment, quarantine or school closure
- \* Employee's vaccine appointment or inability to work due to vaccine-related symptoms

Employers must provide 80 hours of COVID-19 supplemental paid sick leave to covered full-time employees and other employees who were scheduled to work at least 40 hours per week. For part-time employees, employers must provide an amount of paid leave equal to the number of hours the employee is normally scheduled to work over two weeks. The bank of 80 hours paid leave is in addition to any COVID-19 related supplemental leave provided in 2020.

For more information, please visit  
<https://www.dir.ca.gov/dlse/2021-COVID-19-Supplemental-Paid-Sick-Leave.pdf>

## California Localities Mandate Hero/Hazard Pay

During the COVID-19 pandemic, California grocery, drug store and other front-line employees have continued to sell essential products, stock shelves and clean buildings. Several California cities and counties have taken action to mandate the employers of these workers to provide them with premium pay, commonly called "hazard pay" or "hero pay". The pay is in the form of an immediate, and sometimes retroactive, hourly wage increase of \$3, \$4 or \$5 per hour that local governments impose on local businesses. California municipalities who have recently enacted such requirements include:

- \* Coachella   \* Costa Mesa   \* Irvine   \* Los Angeles City
- \* Los Angeles County   \* Long Beach   \* Oakland   \* San Francisco
- \* San Jose   \* Santa Ana   \* Santa Monica

Please monitor local news sources to stay up to date on these local level ordinances.

Additional information can be found at: <https://www.calpeculiarities.com/2021/03/29/hap-hazard-pay-covid-19-hazard-pay-ordinances/>

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gmail.com](mailto:leah.messenger1962@gmail.com)*

# San Diego Chapter News

## California Payroll Conference Coming To Newport Beach in October

The 2021 California Payroll Conference will be held in person October 6 -8 at the Hyatt Regency Hotel in Newport Beach. The California Payroll Conference offers great opportunities for networking with other conference attendees. There will be dynamic presentations from payroll professionals, law firms, CPA firms and government agencies. The Conference is an exceptional and fun way to earn RCH recertification credits for FPC and CPP credentials. Seminar topics will include California Labor Laws, Managing State Audits, and Taxable/Non-taxable Fringe Benefits. The California Payroll Conference was recently named by the American Payroll Association as the Best Statewide - Regional Meeting (1st Place), so this annual event is not to be missed. Register for the October 6 - 8 California Payroll Conference in Newport Beach by July 31 to save \$100 off your Conference Registration Fees.

Learn more and register for the California Payroll Conference by visiting:  
<https://californiapayroll.org/>

## San Diego Chapter celebrates National Payroll Week in September 2021

During the first full week of September 2021 and coinciding with the week of Labor Day Holiday, the San Diego Chapter will be celebrating payroll professionals of our region with the annual National Payroll Week. The celebratory week will include a capstone event on Thursday, September 9, with an online presentation made by best-selling author, speaker and psychologist, Dr. Candace Seti. Please mark your calendars now for September 9th to join the San Diego Chapter online for this very special celebration of our region's outstanding Payroll Professionals.

Please look for emails to come from the San Diego Chapter with more details on National Payroll Week activities or visit <https://sandiegochapterapa.org/NPW>

## Upcoming Chapter Meetings

- June 17, 2021 – 3:00pm – 5:00pm – Online Meeting  
Speaker: George Mavrantzas, ADP  
Topic: The Evolution of Pay
  - July 22, 2021 – 1:00pm – 5:00pm – Half-day Online Meeting  
Speaker: Dee Byrd, American Payroll Association National Speakers Board  
Topic: Partners - Payroll, Human Resources and Accounts Payable
  - September 9, 2021 – Online National Payroll Week Celebration
  - October 21, 2021 – 1:00pm – 5:00pm – Half-day Online Meeting  
Speaker: Adam Schlosser, Partner, Bay Regulatory Strategy  
Topic: Data Privacy  
Speaker: Darin White, USPIS  
Topic: Identity Theft & Fraud
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## Board Officers

- President – CeCe Bramlett, CPP
- Treasurer – Christine Ness, CPP, PHR
- Membership – Darlene Marinello, FPC
- Gov't. Liaison - Richard Sabo, CPP
- Auditor - Rena DiLoreto, CPP
- Education – Kathrine Williams, CPP
- NPW Chair – Cheryl Burr, CPP
- Webmaster – Jean Soltmann, CPP
- Advisor - Leah Messenger, CPP
- Social Media – Casandra Gil

## Congratulations to the 2021 National Chapter Awards Winners!

Chapter of the Year  
1st Place: Washington Metropolitan Area Chapter  
2nd Place: Greater Milwaukee Chapter  
3rd Place: Denver Chapter Payroll Association

Best Chapter Website  
1st Place: Alamo Chapter of the APA  
2nd Place: Charles Town West Virginia Chapter  
3rd Place: San Francisco Bay Area Chapter

Best Statewide or Regional Meeting Contest  
1st Place:  
California Payroll Conference, "Lights! Webcam! Action!"