

Post Shutdown Webinar

UPDATED - FEBRUARY 11, 2019

RECORDED

Pre Discussion and Items to Note

Government Shutdown – in effect December 29, 2018 to January 25, 2019

Funding Legislation included the provision to “back pay” employees as quickly as possible upon return to normal operations

The EPA’s payroll provider, IBC, implemented an “Off Cycle” pay process for PP 01 – week 2 and for PP 02

- Off Cycle payments are calculated differently from normally scheduled payroll cycles
- Pay is based on the normal hours an employee would have worked, minus deductions for taxes, retirement, health benefits, etc.
- Additional pay corrections will be processed in upcoming pay periods to ensure back pay is accurate
- Estimated tax rates are applied and are adjusted for the lump sum nature of gross pay
- Adjustments will be made in PP 03 to ensure regular tax withholding rates have been calculated for a final corrected back pay amount

Please see the EPA Lapse Website at <https://www.epa.gov/2018lapse> or refer to the IBC FAQs: Updated FAQs with information on back pay processing for additional information

Back Pay Breakdown

| Pay Period | Dates | Pay Processing Date | Expectation |
|------------------|--|---------------------|---|
| 01 (First Week) | 12/23/18 – 12/28/18 Time period is Pre- Shutdown | 1/15/19* | Employee entered time and Supervisor approved; one week of pay |
| 01 (Second Week) | 12/29/18 – 1/5/19 | 2/1/19 | Off Cycle Payment #2; one week of pay |
| 02 | 1/6/19 – 1/19/19 | 1/31/19 | Off Cycle Payment #1; pay for whole pay period |
| 03 | 1/20/19 – 2/2/19 - 1/20-1/25/2019 - Time period is Shutdown 1/26-2/2/2019 – Time period is Post Shutdown | 2/12/19* | Normal pay cycle - includes adjustments for PPs 01 and 02; OCFO applied employee schedule in PeoplePlus and ran “mass approval” of time, which may require time card correction |
| 04 | 2/3/19 – 2/16/19 | 2/26/19* | Normal Pay |

*The official pay date for the pay period, although you may see your direct deposit as early as previous Friday, depending on your financial institution.

Earnings and Leave Statements (ELS)

It is recommended that employees go into EmployeeExpress and print the following Earnings and Leave Statements (ELS)

- Pay Period 01 2019
- Pay Period 02 2019
- Pay Period 03 2019
- Pay Period 04 2019 (available February 26, 2019)

And,

- Pay Period 27 2018 – for end of year leave balance information

And,

- A pay period in 2018 such as Pay Period 18, 19 or 20, which will provide a complete “snap shot” of an employee’s pay prior to any suspension of deductions such as OASDI (Social Security)

The combination of these documents will help form a basis of your overview/review of back pay received.

Link to Employee Express: www.employeeexpress.gov

ELS Example PP 01

| Your Pay Consists of | | | Current | YTD | Tax Information | | Marital Exemptions | | Additional | Current YTD Wages | | |
|--------------------------|-----------------------------|-----------|----------------------------|--------|--------------------|--------------|------------------------|---------|------------|-------------------|----------|-----|
| Gross Pay | | | 1,672.56 | | 1,672.56 | | | Status | | Withholding | Wages | |
| Total Deductions | | | 1,218.53 | | 554.21 | Federal | | M | 2 | 0.00 | 1,389.49 | |
| Net Pay | | | 454.03 | | | State (MD) | | M | 4 | 0.00 | 1,389.49 | |
| EARNINGS | | | | | | | | | | | | |
| Type | | | | | Rate | Adjusted | | | ADJ Hours | Hours | Current | YTD |
| Regular | | | | | 46.46 | | | | | 36.00 | 1,672.56 | |
| DEDUCTIONS | | | | | | | | | | | | |
| Type | Misc | Adjusted | Current | YTD | Type | Misc | Adjusted | Current | YTD | | | |
| Federal Taxes | | | 62.60 | 62.60 | State Tax 1 (MD) | | | 64.45 | 64.45 | | | |
| Health Benefits - Pretax | JN5 | | 178.55 | 178.55 | Dental/Vision | | | 39.52 | 39.52 | | | |
| TSP Tax Deferred | | | 65.00 | 65.00 | Retirement - FERS | .8 | | 13.38 | 13.38 | | | |
| OASDI Tax | 6.2 | | 90.17 | 90.17 | Medicare Tax | 1.45 | | 21.09 | 21.09 | | | |
| FEGLI - Regular | | | 14.85 | 14.85 | FEGLI - Family | | | 4.60 | 4.60 | | | |
| Thrift Savings Plan Loan | | | 122.32 | 0.00 | Savings Allotment | | | 492.00 | 0.00 | | | |
| Savings Allotment | | | 50.00 | 0.00 | | | | | | | | |
| BENEFITS PAID BY GOVT. | | | | | | | | | | | | |
| Type | | | | | Type | | | | | Current | YTD | |
| FEGLI | | | | | FEHB | | | | | 521.58 | 521.58 | |
| Medicare | | | | | OASDI | | | | | 90.17 | 90.17 | |
| TSP Basic | | | | | TSP Matching | | | | | 57.54 | 57.54 | |
| FERS | | | | | | | | | | | | |
| LEAVE | | | | | | | | | | | | |
| Type | Begin Bal | Begin Bal | Earned | Earned | Used | Used | Adv | Ending | | | | |
| | Lv Current | Lv Yr | Current | YTD | Current | YTD | | Bal | | | | |
| Annual Leave | 240.30 | 240.00 | 8.00 | 208.00 | 18.00 | 209.30 | | 230.30 | | | | |
| Sick Leave | 37.30 | 24.30 | 4.00 | 104.00 | | 87.00 | | 41.30 | | | | |
| Time Off Award | | | | 36.00 | | 36.00 | | | | | | |
| Gov Shutdown | | | | | 44.00 | 44.00 | | | | | | |
| LvBk Member Contribution | | | | | | 8.00 | | | | | | |
| ANNUAL LEAVE | | | | | | | | | | | | |
| Category: 8 | Projected Year End Balance: | 0.00 | Maximum Carry Over: 240.00 | | | | Use Or Lose Balance: 0 | | | | | |

- PP 01 – The partial payment received for Week 1 hours (example employee worked four 9-hour days)
- All normal allotments were paid out
- Federal taxes, OASDI, Medicare were all based on the gross pay for Week 1 only
- Benefits paid by the Government were all based on Week 1 only except for FEGLI and FEHB, which were paid in full
- Week 2 of this pay period was the first week of the government shutdown

ELS Example PP 02

| Your Pay Consists of | | | Current | YTD | Tax Information | | Marital Exemptions | | Additional | Current YTD Wages |
|--------------------------|-----------------------------|-----------|----------------------------|----------|--------------------|-----------------------------|--------------------|---------|------------|-------------------|
| Gross Pay | | | 0.00 | 1,672.56 | | | | | | |
| Total Deductions | | | 193.41 | 747.62 | Federal | M | 10 | | 0.00 | 1,389.49 |
| Net Pay | | | 0.00 | | State (MD) | M | 10 | | 0.00 | 1,389.49 |
| EARNINGS | | | | | | | | | | |
| Type | Rate | | | | Adjusted | ADJ Hours | | Hours | Current | YTD |
| DEDUCTIONS | | | | | | | | | | |
| Type | Misc | Adjusted | Current | YTD | Type | Misc | Adjusted | Current | YTD | |
| Federal Taxes | | | 0.00 | 62.60 | State Tax 1 (MD) | | | 0.00 | 64.45 | |
| Health Benefits - Pretax | JN5 | | 0.00 | 178.55 | Dental/Vision | | | 0.00 | 39.52 | |
| TSP Tax Deferred | | | 0.00 | 65.00 | Retirement - FERS | | | 0.00 | 13.38 | |
| OASDI Tax | 6.2 | | 0.00 | 90.17 | Medicare Tax | 1.45 | | 0.00 | 21.09 | |
| FEGLI - Regular | | | 0.00 | 14.85 | FEGLI - Family | | | 0.00 | 4.60 | |
| Health Benefits | | | 193.41 | 193.41 | | | | | | |
| BENEFITS PAID BY GOVT. | | | | | | | | | | |
| Type | Current | | | YTD | Type | Current | | | YTD | |
| FEGLI | 0.00 | | | 7.43 | FEHB | 525.32 | | | 1,046.90 | |
| Medicare | 0.00 | | | 21.09 | OASDI | 0.00 | | | 90.17 | |
| TSP Basic | 0.00 | | | 16.73 | TSP Matching | 0.00 | | | 57.54 | |
| FERS | 0.00 | | | 229.14 | | | | | | |
| LEAVE | | | | | | | | | | |
| Type | Begin Bal | Begin Bal | Earned | Earned | Used | Used | Adv | Ending | | |
| | Lv Current | Lv Yr | Current | YTD | Current | YTD | | Bal | | |
| Annual Leave | 230.30 | 230.30 | 8.00 | | | | | 222.30 | | |
| Sick Leave | 41.30 | 41.30 | 4.00 | | | | | 41.30 | | |
| Gov Shutdown | | | | | 80.00 | 80.00 | | | | |
| LvBk Member Contribution | | | | | 8.00 | 8.00 | | | | |
| ANNUAL LEAVE | | | | | | | | | | |
| Category: 8 | Projected Year End Balance: | 200.00 | Maximum Carry Over: 240.00 | | | Use Or Lose Balance: 182.30 | | | | |

- PP 02 represents the full 80 hours of the pay period of the government shutdown
- Gross and Net Pay are \$0.00 as no hours were paid
- One “deduction” for Health Benefits
- No government matching for any deduction categories
- New leave year began in PP 02
- Eight hours of annual leave donated to Leave Bank reducing the Annual leave balance
- Statement shows no leave accrual, because this pay period was considered “non pay status”
- Once backpay was authorized, leave that would have accrued in this pay cycle was restored in your YTD balance
- OMS will be issuing guidance on Leave Restoration, including Use or Lose

ELS Example PP 03

| Your Pay Consists of | | | Current | YTD | Tax Information | | | Marital Exemptions | | Additional | Current YTD | Wages |
|---|-----------------------------|------------|----------------------------|-----------|--------------------------|---------|-----------------------------|--------------------|----------|-------------|-------------|-----------|
| Gross Pay | | | 12,357.84 | 11,150.40 | Federal State (MD) | | | Status | | Withholding | Wages | |
| Total Deductions | | | 5,497.57 | 5,580.87 | | | | M | 10 | 0.00 | 10,465.66 | |
| Net Pay | | | 3,980.27 | | | | | M | 10 | 0.00 | | 10,465.66 |
| EARNINGS | | | | | | | | | | | | |
| Type | | | | Rate | Adjusted | | ADJ Hours | Hours | Current | YTD | | |
| Regular | | | | 46.46 | 418.14 | | 9.00 | 53.00 | 2,462.38 | | | |
| Advance Pay | | | | | 2,880.00 | | | | | | | |
| Gov Shutdn Retro Pay | | | | | 5,342.90 | | 115.00 | 27.00 | 1,254.42 | | | |
| DEDUCTIONS | | | | | | | | | | | | |
| Type | Misc | Adjusted | Current | YTD | Type | Misc | Adjusted | Current | YTD | | | |
| Federal Taxes | | 179.11 | 146.12 | 387.83 | State Tax 1 (MD) | | 243.38 | 163.99 | 471.82 | | | |
| Health Benefits - Pretax | JNS | | 193.41 | 371.96 | Dental/Vision | | | 78.26 | 117.78 | | | |
| TSP Tax Deferred | | 65.00 | 65.00 | 195.00 | Retirement - FERS | .8 | 46.08 | 29.73 | 89.19 | | | |
| OASDI Tax | 6.2 | 357.19 | 213.60 | 660.96 | Medicare Tax | 1.45 | 83.53 | 49.95 | 154.57 | | | |
| FEGLI - Regular | | 14.85 | 14.85 | 44.55 | FEGLI - Family | | 4.60 | 4.60 | 13.80 | | | |
| Health Benefits | | | 0.00 | 193.41 | Thrift Savings Plan Loan | | | 122.32 | 0.00 | | | |
| Advance Pay - Deduction | | 2,880.00 | 0.00 | 2,880.00 | Savings Allotment | | | 492.00 | 0.00 | | | |
| Savings Allotment | | | 50.00 | 0.00 | | | | | | | | |
| BENEFITS PAID BY GOVT. | | | | | | | | | | | | |
| Type | | | Current | YTD | Type | | | Current | YTD | | | |
| FEGLI | | | 14.86 | 22.29 | FEHB | | | 525.32 | 1,572.22 | | | |
| Medicare | | | 133.48 | 154.57 | OASDI | | | 570.79 | 660.96 | | | |
| TSP Basic | | | 94.78 | 111.51 | TSP Matching | | | 137.46 | 195.00 | | | |
| FERS | | | 1,298.46 | 1,527.60 | | | | | | | | |
| LEAVE | | | | | | | | | | | | |
| Type | | Begin Bal | Begin Bal | Earned | Earned | Used | Used | Adv | Ending | | | |
| | | Lv Current | Lv Yr | Current | YTD | Current | YTD | | Bal | | | |
| Annual Leave | | 230.30 | 230.30 | 8.00 | 16.00 | | | | 238.30 | | | |
| Sick Leave | | 45.30 | 41.30 | 4.00 | 8.00 | | | | 49.30 | | | |
| LvBk Member Contribution | | | | | | | 8.00 | | | | | |
| ANNUAL LEAVE | | | | | | | | | | | | |
| Category: 8 | Projected Year End Balance: | 192.00 | Maximum Carry Over: 240.00 | | | | Use Or Lose Balance: 190.30 | | | | | |
| REMARKS | | | | | | | | | | | | |
| RECOMP ADJUSTMENT PROCESSED THIS PAY PERIOD LEAVE ADJUSTMENT PROCESSED THIS PAY PERIOD RETROACTIVE BACKPAY PROCESSED FOR PAY PERIODS 1901 AND 1902. REMARKS/MESSAGES: QUESTIONS? CALL HR/PAY HELPDESK 1-866-411-4372 OPT 2 OR EMAIL HRPAYHELP@EPA.GOV EMPLOYEE IS RESPONSIBLE FOR VERIFICATION OF PAY, DEDUCTIONS, AND LEAVE. | | | | | | | | | | | | |
| THIS REPORT CONTAINS INFORMATION SUBJECT TO THE PRIVACY ACT OF 1974 AS AMENDED | | | | | | | | | | | | |

- Pay was for 1/20-1/25/2019 (shutdown) and 1/26-2/2/2019 (post shutdown)
 - Applied employee schedule in PeoplePlus and mass approved
- PP 03 includes back pay plus resumed leave accrual
- Includes pay for the current pay period and deductions
- Includes information on “adjustments” in Earnings and Deductions

References

| Source | Link |
|---|---|
| EPA 2018 Lapse in Appropriations Page | http://epa.gov/2018lapse |
| PeoplePlus Timecard Correction Guidance | https://www.epa.gov/sites/production/files/2019-02/documents/people_plus_time_card_corrections_qanda.pdf |
| IBC Leave & Earning Statement Sample Document | https://www.epa.gov/sites/production/files/2019-02/documents/les_sample.pdf |
| OPM Fact Sheet | https://www.opm.gov/policy-data-oversight/pay-leave/furlough-guidance/fact-sheet-pay-and-benefits-information-for-employees-affected-by-the-lapse-in-appropriations.pdf |
| TSP Website | https://www.tsp.gov/index.html |
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