

Arkansas Department of Finance and Administration

Coronavirus Relief Fund Program Payroll Guidance Municipalities and Counties



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I. Payroll Overview

In order to properly claim payroll costs, they must align with the guidance established by the U.S. Treasury and the U.S. Treasury Office of Inspector General (OIG). Each Municipal or County government entity must first look closely at their employees by job title and eligible work performed and then conduct an analysis to align each employee's payroll costs with the categories defined in the Treasury Guidance. The following discussion covering Public Employee Classifications, COVID-19 Response Status and Categories of Expenditure Reporting must be understood before an entity can properly execute this alignment.

The guidance from the U.S. Treasury and the U.S. Treasury OIG identifies the following:

2 Categories of Public Employee Classification

- Public Health and Safety Employees
- Non-Public Health and Safety Employees

4 Categories of COVID-19 Response Status for Public Employees

- Substantially Different
- Substantially Dedicated
- Not Substantially Dedicated or Different
- No COVID-19 Activity

2 Categories of Expenditure Reporting for Public Employee Payroll

- Payroll for Public Health and Safety Employees
- Budgeted Personnel and Services Diverted to a Substantially Different Use

Completion of an analysis of COVID-19 related payroll costs in relation to the Treasury defined categorizations will be critical to properly reporting and claiming reimbursement of public employee payroll costs. This analysis will start with the categorization based on two types of employee type classifications. Then an analysis of each employee by or within employee job titles must be completed to determine whether that individual is performing work that is related to COVID-19 or not. All employees will fall into one of the two Public Employee Classifications and should then be assigned one of the four categories of COVID-19 Response Status. The combination of these two assignments will aid in the determination of the employee expenditure reporting category. These determinations will be necessary to accurately complete the submission of an entity's project into the CTC Applicant Portal.

II. Public Employee Classification

The U.S. Treasury guidance has defined two basic categories of employees – Public Health and Safety Employees (PHSE) and non-Public Health and Safety Employees (NON-PHSE). The U.S. Treasury has provided additional guidance on what types of employees fall into these two general categories. The following list contains suggested job titles, but it is **not** an all-inclusive list:

A. Public Health and Safety Employees

- **Public Safety Employees include:**
 - Police Officers, including State Police Officers
 - Sheriffs and Deputy Sheriffs
 - Firefighters
 - Emergency Medical Responders
 - Correctional and Detention Officers
 - Direct Support Positions of Public Safety employees, including dispatchers and supervisory personnel
- **Public Health Employees include:**
 - Medical staff assigned to schools
 - Medical staff assigned to jails, prisons, or correctional institutions
 - Lab technicians, and other employees necessary for patient care
 - Public Health Department Employees directly engaged with matters of public health, and their supervisors
 - Employees providing direct medical care or health services to patients or the public, and their supervisors

B. Non-Public Health and Safety Employees

- **All other employees**

Any additional public employee job title, to be considered as a Public Health and Safety Employee, must have a very strong public safety or public health connection to the entity's COVID-19 response. Each job title reported by each government entity should have an appropriate public employee classification assigned.

III. Categories of COVID-19 Response Status for Public Employees

Once an entity has determined how job titles are assigned to one of the two public employee classifications, it is then important to determine the COVID-19 response status of each employee. The Treasury guidance clearly states that CRF funding is only available to reimburse government payroll costs which were not previously budgeted or the cost which is related to a substantially different use than any which was previously budgeted. Substantially different use relates specifically to the COVID-19 response activities. Both payroll and benefit costs related to time allocated to COVID-19 activities are eligible.

The Treasury guidance defines three (3) categories of COVID-19 response that can be assigned to an employee's responses to the public health emergency. An additional category has been added to be used for staff not involved in COVID-19 activities.

- A. **Substantially Different:** For all public employees, whose jobs or operational responsibilities were changed to perform COVID-19-specific activities and are substantially different than their budgeted role, coverage of their payroll costs may be eligible. It is the responsibility of the entity to set the standard for the interpretation of "substantially different" activities from an employee's originally budgeted role. This change must be documented and maintained as part of supporting documentation for the payroll cost. Examples of this type of eligible employee: a.) a Parks groundskeeper who was reassigned to cleaning and sanitizing public restrooms in the Park, b.) the redeployments of educational faculty and support staff to develop online learning capabilities for personnel, including training.

An employee working substantially different duties needs to have documentation to support the COVID-19 related items as well as when the actual work is completed. This could be an eight (8) hour shift assignment to take temperatures of entering staff or be done on an hourly assignment to monitor social distancing and PPE compliance at a meeting. Documentation must support the cost and the activity.

- B. **Substantially Dedicated:** The substantially dedicated category is primarily used to characterize critical Public Health and Safety Employees (PHSE) whose activities are substantially dedicated to the government's response to, prevention of, or preparation for COVID-19. Treasury allows a government – as a matter of administrative convenience – to **presume** that specific categories of public employees are 100% substantially dedicated to the local government's COVID-19 activities, **unless indicated otherwise**, and the entirety of their payroll costs may be covered by the CRF.¹

¹ US Treasury, Coronavirus Relief Fund – Frequently Asked Questions, August 10, 2020 (FAQ 47)

The U.S. Treasury guidance states, “as an administrative accommodation, ...a...government may presume that public health and safety employees meet the substantially dedicated test, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise... The relevant unit of government should maintain documentation of the “substantially” dedicated conclusion with respect to its employees.”²

In addition, the U.S. Treasury provided guidance indicating that: “the government will not have to demonstrate/substantiate that a public health or public safety employee’s function/duties were substantially dedicated to mitigating the emergency but must maintain records and documentation supporting payroll amounts reimbursed using CRF proceeds.”³

- C. **Not Substantially Dedicated or Different:** Municipality and County governments may have other employees where some portion of their job duties may meet the criteria of “substantially dedicated” or “substantially different”. Governments may track employee’s time related to COVID-19 eligible expenditures and allocate CRF to cover COVID-19-related payroll costs for the portion of the public employee’s time contributing to the government’s COVID-19 response. Other personnel documents, like shift assignments or duty rosters, may also serve as documentation of a less than full-time assignment to the response to or mitigation of the government’s COVID-19 response. However, entities must ensure that costs are tracked and documented consistently and clearly for an entity.⁴

In the event that certain PSHE employee’s activity are less than “substantial;” the portion of their salary which is dedicated to the entity’s COVID-19 response can be charged to the Not Substantially Dedicated or Different expense category. Time sheets recording activities that can identify COVID-19 activities must be maintained or a supporting document indicating routine days and time of COVID-19 activities must be submitted.

- D. **No COVID-19 Activity:** An employee that does not have any time dedicated to mitigating or responding to the COVID-19 public health emergency may be marked as No COVID-19 Activity. This status can be given to both PHSE and Non-PHSE categories. The payroll costs of these employees are not eligible for CRF funding reimbursements.

² US Treasury, Coronavirus Relief Fund – Guidance for State, Territorial, Local and Tribal Governments Updated September 2, 2020

³ US Treasury OIG Coronavirus Relief Fund - Frequently Asked Questions, September 21, 2020 (OIG-CA-20-028)

⁴ US Treasury, Coronavirus Relief Fund – Frequently Asked Questions, August 10, 2020 (FAQ 47)

IV. Categories of Expenditure Reporting for Public Employee Payroll

Upon completing the evaluation of Public Employee Classification and the category of COVID-19 respond for each employee, the last step is determining the expenditure reporting category.

A. Payroll for Public Health and Safety Employees

1. Payroll for Public Health and Safety Employees – Substantially Dedicated (Presumed 100%)
 - Salary costs related to employees that are assigned the PHSE category and are substantially dedicated are reported in the Payroll for Public Health and Safety Employees.
 - Entire payroll costs per pay period must be claimed on an employee by employee basis.
 - Payroll journals should be provided to support amounts to be claimed.
 - Entities can claim substantially dedicated payroll costs to target a specific internal department allocation through selecting individual employee salaries for a known number of pay periods to meet an allocated amount. Do not claim a percentage of the employee's time or a percentage of the payroll across the board.

2. Payroll for Public Health and Safety Employees – less than Substantially Dedicated (unable to presume 100% - but tracked time)
 - Salary costs related to employees that are assigned the PHSE category and are less than substantially dedicated are reported in the Payroll for Public Health and Safety Employees.
 - Actual tracked worked hours spent on COVID-19 activities can be claimed on an employee by employee basis.
 - Payroll journals, associated time sheets or other documentation should be provided to support amounts to be claimed.
 - Do not claim a percentage of the employee's time or a percentage of the payroll across the board.

B. Budgeted Personnel and Services Diverted to a Substantially Different Use

- Salary costs related to non-PHSE employees that have been reassigned to performing COVID-19 response activities from normal duties are eligible.
- Employees that are reassigned 100% of their time only require documentation of this reassignment and payroll records.
- Employees that are working less than 100% requiring actual tracked worked hours spent on COVID-19 activities can be claimed on an employee by employee basis.
- Payroll journals, associated time sheets or other documentation should be provided to support amounts to be claimed.

V. Payroll Examples

A. Payroll for Public Health and Safety Employees – Substantially Dedicated (Presumed 100%)

Example – Municipality of DFA1

- Patrol Officers (PHSE classification)
- Employee1, Employee2, Employee3 all have this title.
- Currently, Employee1 and Employee2 perform their duties out in the community where they are patrolling streets, responding to traffic issues, making arrests, enforcing social distancing ordinances, etc. (Substantially dedicated category)
- Employee3 performs his duties in the office by checking all paperwork completed by Employee1 and Employee2. This employee does not have direct interaction with the community. (No Activity)
- Internal allocation of \$10,000.00 from City of DFA entire allocation amount.

Project Description

The City of DFA1 currently employs three (3) patrol officers within the Police Department. Two of the individuals perform duties in the community conducting patrols, responding to traffic issues, monitoring group gatherings to enforce social distancing orders, and monitoring activities around businesses to enforce social distancing. The third officer conducts a review of paperwork prepared by the other two officers in the office. Employee1 and Employee2 are substantially dedicated to mitigating or responding to the COVID-19 public health emergency because they interact with the public and all interactions with public assume presence of COVID-19 in the community and must comply with CDC COVID-19 guidance for patrol officers. Therefore, 100% of their salaries will be charged to CARES Act funding. Employee3's cost does not qualify under this same category, even though they have the same job title, because they are not assigned the same duties.

The City of DFA1 has been allocated \$100,000.00. The internal allocation to the Police Department is \$9,600.00. Payrolls for Employee1 and Employee2 for the time periods of June 1, 2020 thru August 12, 2020 are included in this plan.

Project entry into the CTC Portal will have \$9,600.00 incurred and \$0 estimated. In addition, a payment/reimbursement request will also be entered for \$9,600.00 and the payroll journal for the time interval indicated for Employee1 and Employee2 will be uploaded to support expenditures.

| City of DFA1 Police Department Payroll Journal | | | | |
|---|---------------------|------------|-------------|-------------|
| Employee | Week | Payroll | Fringe | Total |
| Employee1 | 6/1/2020-6/14/2020 | \$ 750.00 | \$ 210.00 | \$ 960.00 |
| Employee2 | 6/1/2020-6/14/2020 | \$ 750.00 | \$ 210.00 | \$ 960.00 |
| Employee1 | 6/15/2020-6/29/2020 | \$ 750.00 | \$ 210.00 | \$ 960.00 |
| Employee2 | 6/15/2020-6/29/2020 | \$ 750.00 | \$ 210.00 | \$ 960.00 |
| Employee1 | 6/30/2020-7/13/2020 | \$ 750.00 | \$ 210.00 | \$ 960.00 |
| Employee2 | 6/30/2020-7/13/2020 | \$ 750.00 | \$ 210.00 | \$ 960.00 |
| Employee1 | 7/14/2020-7/28/2020 | \$ 750.00 | \$ 210.00 | \$ 960.00 |
| Employee2 | 7/14/2020-7/28/2020 | \$ 750.00 | \$ 210.00 | \$ 960.00 |
| Employee1 | 7/29/2020-8/12/2020 | \$ 750.00 | \$ 210.00 | \$ 960.00 |
| Employee2 | 7/29/2020-8/12/2020 | \$ 750.00 | \$ 210.00 | \$ 960.00 |
| | | \$7,500.00 | \$ 2,100.00 | \$ 9,600.00 |

B. Payroll for Public Health and Safety Employees – less than Substantially Dedicated (unable to presume 100% - but tracked time)

Example – Municipality of DFA2

- Patrol Officers – 33% of their time is spent dealing with COVID-19
- Employee1, Employee2, Employee3 all have this title. (PHSE classification)
- The three patrol officers split their time between administration activities in the office and alternating daily patrol activities where they are performing COVID-19 activities such as: patrolling streets, enforcing social distancing orders, responding to traffic issues, and making arrests, etc. Each officer spends only 33% of his/her time responding to COVID-19 activities.
- The Municipality of DFA2 has allocated \$10,000.00 internally to the Police Department.

This example is unacceptable and will be sent back to the entity to correct. Any time less than substantially dedicated must be tracked down to the hour level.

Example – Municipality of DFA2 (REVISED)

- Patrol Officers – Each patrol officer spends approximately twelve (12) hours (one (1) day) of their 36-hour (three (3) days) weekly shift dealing with COVID-19.
- Employee1, Employee2, Employee3 all have the same title. (PHSE classification)
- The three (3) patrol officers split their time between administration activities in the office and alternating daily patrol activities where they are performing COVID-19 activities such as: patrolling streets, enforcing social distancing orders, responding to traffic issues, and making arrests, etc. Each officer spends one (1) day of his /her three (3) day work week responding to COVID-19 activities. (less than substantially dedicated and must track time)
- The Municipality of DFA2 has allocated \$10,000.00 internally to the Police Department.

Project Description

The Municipality of DFA2 currently employs three (3) patrol officers within the Police Department. Currently, Employee1, Employee2 and Employee3 perform their duties mostly in the office at the headquarters. However, they alternate taking a patrol shift out in the community every three (3) days where they perform specific COVID-19 activities such as: conducting patrols, responding to traffic issues, monitoring group gatherings to enforce social distancing orders, and monitoring activities around businesses to enforce social distancing. Therefore, a portion of each officer's time is dedicated to mitigating or responding to the COVID-19 public health emergency because they interact with the public. Departmental guidance requires all interactions with the public to assume presence of COVID-19 in the community and must comply with CDC COVID-19 guidance for patrol officers. The result of these activities is that time tracked to COVID-19 activities of the salaries and benefits will be charged to CARES Act funding.

The Municipality of DFA2 has been allocated \$100,000.00. The internal allocation to the Police Department is \$10,000.00. Payrolls for Employee1, Employee2 and Employee3 for the time period of June 1, 2020 through December 15, 2020 are included in this plan.

Total amount of plan must be changed to \$9,687.50 based upon supporting documentation.

Municipality of DFA2 Police Department Payroll Journal

| Employee \$25 per hour | Week | Time Sheet entries | Payroll | Fringe | Total | # of hours related to COVID-19 | COVID-19 Eligible Amount |
|------------------------------|------------------------|---|------------|----------|------------|--------------------------------------|--------------------------------|
| Employee1 | 6/1/2020- 6/14/2020 | Week 1 12.5 Pat. Mon. 11.5 desk Wed. 12.0 desk Fri. Tot = 36 hrs. | \$1,800.00 | \$450.00 | \$2,250.00 | 24.50 | \$765.63 |
| | | Week 2 12 Pat. Tue. 12 desk Wed. 12 desk Thu. Tot = 36 hrs. | | | | | |
| Employee2 | | Week 1 13 Pat. Tue. 11.5 desk Thu. 12 desk Sat. Tot = 36.5 hrs. | \$1,862.50 | \$465.63 | \$2,328.13 | 27.00 | \$843.75 |
| | | Week 2 14 Pat. Wed. 12 desk Fri. 12 desk Sat. Tot = 38 hrs. | | | | | |
| Employee3 | | Week 1 15 Pat. Wed. 12 desk Mon. 12 desk Tue. Tot = 39 hrs. | \$1,850.00 | \$462.50 | \$2,312.50 | 26.00 | \$812.50 |
| | | Week 2 11- Pat. Thu. 12 desk Tue. 12 desk Mon. Tot = 35 hrs. | | | | | |

| | | | | | | | |
|-----------|-------------------------|---|------------|----------|------------|-------|----------|
| Employee1 | 6/15/2020- 6/29/2020 | Week 1 12.5 Pat. Mon. 11.5 desk Wed. 12 desk Fri. Tot = 36 hrs. | \$1,800.00 | \$450.00 | \$2,250.00 | 24.50 | \$765.63 |
| | | Week 2 12 Pat. Tue. 12 desk Wed. 12 desk Thu Tot = 36 hrs. | | | | | |
| Employee2 | | Week 1 13 Pat. Tue. 11.5 desk Thu 12 desk Thu Tot = 36.5 hrs. | \$1,862.50 | \$465.63 | \$2,328.13 | 27.00 | \$843.75 |
| | | Week 2 14 Pat. Wed. 12 desk Friday 12 desk Thu Tot = 38 hrs. | | | | | |
| Employee3 | | Week 1 15 Pat. Wed. 12 desk Mon. 12 desk Tue. Tot = 39 hrs. | \$1,850.00 | \$462.50 | \$2,312.50 | 26.00 | \$812.50 |
| | | Week 2 11- Pat. Thu 12 desk Tue. 12 desk Mon. Tot = 35 hrs. | | | | | |

| | | | | | | | |
|-----------|-------------------------|---|------------|----------|------------|-------|----------|
| Employee1 | 6/30/2020- 7/13/2020 | Week 1 12.5 Pat. Mon. 11.5 desk Wed. 12 desk Friday Tot = 36 hrs. | \$1,800.00 | \$450.00 | \$2,250.00 | 24.50 | \$765.63 |
| | | Week 2 12 Pat. Tue. 12 desk Wed. 12 desk Thu Tot = 36 hrs. | | | | | |
| Employee2 | | Week 1 13 Pat. Tue. 11.5 desk Thu 12 desk Thu Tot = 36.5 hrs. | \$1,862.50 | \$465.63 | \$2,328.13 | 27.00 | \$843.75 |
| | | Week 2 14 Pat. Wed. 12 desk Friday 12 desk Thu Tot = 38 hrs. | | | | | |
| Employee3 | | Week 1 15 Pat. Wed. 12 desk Mon. 12 desk Tue. Tot = 39 hrs. | \$1,850.00 | \$462.50 | \$2,312.50 | 26.00 | \$812.50 |
| | | Week 2 11- Pat. Thu 12 desk Tue. 12 desk Mon. Tot = 35 hrs. | | | | | |

| | | | | | | | |
|-----------|-------------------------|---|------------|----------|------------|-------|------------|
| Employee1 | 7/14/2020- 7/28/2020 | Week 1 12.5 Pat. Mon. 11.5 desk Wed. 12 desk Friday Tot = 36 hrs. | \$1,800.00 | \$450.00 | \$2,250.00 | 24.50 | \$765.63 |
| | | Week 2 12 Pat. Tue. 12 desk Wed. 12 desk Thu Tot = 36 hrs. | | | | | |
| Employee2 | | Week 1 13 Pat. Tue. 11.5 desk Thu 12 desk Thu Tot = 36.5 hrs. | \$1,862.50 | \$465.63 | \$2,328.13 | 27.00 | \$843.75 |
| | | Week 2 14 Pat. Wed. 12 desk Friday 12 desk Thu Tot = 38 hrs. | | | | | |
| Employee3 | | Week 1 15 Pat. Wed. 12 desk Mon. 12 desk Tue. Tot = 39 hrs. | \$1,850.00 | \$462.50 | \$2,312.50 | 26.00 | \$812.50 |
| | | Week 2 11- Pat. Thu 12 desk Tue. 12 desk Mon. Tot = 35 hrs. | | | | | |
| | | Total | | | | | \$9,687.50 |

Note: In the event that certain PSHE employees' activities are less than substantial dedicated, the portion of their salary which is dedicated to the entity's COVID-19 response can be charged to the Not Substantially Dedicated or Different expense category. Time sheets or other documentation identifying COVID-19 response activities must be maintained to support submitted cost.

C. Budgeted Personnel and Services Diverted to a Substantially Different Use

Example – Municipality of DFA3

- Administrative Assistants from the Secretary’s Office, Finance Office and Information Technology Office have each been given full time assignments to perform COVID-19 screening for all employees and visitors that enter the facility.
- Employee5, Employee6, Employee7 all have the title of Administrative Assistant. (non-PHSE classification)
- All three (3) administrative assistants will need to have documentation of their full-time reassignment to COVID-19 related activities.
- Internal allocation of \$10,000.00 from Municipality of DFA3 entire allocation amount.

Project Description

The Municipality of DFA3 currently employs three (3) administrative assistants from the Secretary’s Office, Finance Office and Information Technology Office which have each been given full time assignments to perform COVID-19 screening for all employees and visitors that enter the facility.

The Municipality of DFA3 has been allocated \$200,000.00. The internal allocation to the DFA Administrative Department is \$25,000.00. Payrolls for Employee5, Employee6 and Employee7 for the time periods of June 1, 2020 through August 11, 2020 are included in this plan. Employee5 has an additional payroll for period August 12, 2020 through August 25, 2020.

Total amount of plan must be changed to \$25,000.00 based upon supporting documentation.

The following table shows how the calculation was made. The project amount will need to be changed to \$24,383.52.

Municipality of DFA3 Administrative Assistants Payroll Journal

| Employee \$16.00 per hour | Week | Time Sheet entries | Payroll | Fringe | Total | # of hours related to COVID-19 | COVID-19 Eligible Amount |
|---------------------------------|-------------------------|---------------------------|------------|----------|------------|--------------------------------------|--------------------------------|
| Employee5 | 6/1/2020- 6/14/2020 | Week 1 Tot = 44 hrs. | \$1,360.00 | \$353.60 | \$1,713.60 | 85 | \$1,713.60 |
| | | Week 2 Tot = 41 hrs. | | | | | |
| Employee6 | | Week 1 Tot = 40.5 hrs. | \$1,288.00 | \$334.88 | \$1,622.88 | 80.5 | \$1,622.88 |
| | | Week 2 Tot = 40 hrs. | | | | | |
| Employee7 | | Week 1 Tot = 40 hrs. | \$1,280.00 | \$332.80 | \$1,612.80 | 80 | \$1,612.80 |
| | | Week 2 Tot = 40 hrs. | | | | | |
| Employee5 | 6/15/2020- 6/29/2020 | Week 1 Tot = 36 hrs. | \$1,152.00 | \$299.52 | \$1,451.52 | 72 | \$1,451.52 |
| | | Week 2 Tot = 36 hrs. | | | | | |
| Employee6 | | Week 1 Tot = 36.5 hrs. | \$1,192.00 | \$309.92 | \$1,501.92 | 74.5 | \$1,501.92 |
| | | Week 2 Tot = 38 hrs. | | | | | |
| Employee7 | | Week 1 Tot = 39 hrs. | \$1,184.00 | \$307.84 | \$1,491.84 | 74 | \$1,491.84 |
| | | Week 2 Tot = 35 hrs. | | | | | |
| Employee5 | 6/30/2020- 7/13/2020 | Week 1 Tot = 36 hrs. | \$1,152.00 | \$299.52 | \$1,451.52 | 72 | \$1,451.52 |
| | | Week 2 Tot = 36 hrs. | | | | | |
| Employee6 | | Week 1 Tot = 36.5 hrs. | \$1,224.00 | \$318.24 | \$1,542.24 | 76.5 | \$1,542.24 |
| | | Week 2 Tot = 40 hrs. | | | | | |
| Employee7 | | Week 1 Tot = 40 hrs. | \$1,312.00 | \$341.12 | \$1,653.12 | 82 | \$1,653.12 |
| | | Week 2 Tot = 42 hrs. | | | | | |

| | | | | | | | |
|-----------|---------------------|---------------------------|------------|----------|------------|------|-------------|
| Employee5 | 7/14/2020-7/28/2020 | Week 1 Tot = 36 hrs. | \$1,152.00 | \$299.52 | \$1,451.52 | 72 | \$1,451.52 |
| | | Week 2 Tot = 36 hrs. | | | | | |
| Employee6 | | Week 1 Tot = 36.5 hrs. | \$1,192.00 | \$309.92 | \$1,501.92 | 74.5 | \$1,501.92 |
| | | | | | | | |
| Employee7 | | Week 1 Tot = 39 hrs. | \$1,184.00 | \$307.84 | \$1,491.84 | 74 | \$1,491.84 |
| | | | | | | | |
| Employee5 | 7/29/2020-8/11/2020 | Week 1 Tot = 36 hrs. | \$1,152.00 | \$299.52 | \$1,451.52 | 72 | \$1,451.52 |
| | | Week 2 Tot = 36 hrs. | | | | | |
| Employee6 | | Week 1 Tot = 36.5 hrs. | \$1,192.00 | \$309.92 | \$1,501.92 | 74.5 | \$1,501.92 |
| | | | | | | | |
| Employee7 | | Week 1 Tot = 39 hrs. | \$1,184.00 | \$307.84 | \$1,491.84 | 74 | \$1,491.84 |
| | | | | | | | |
| Employee5 | 8/12/2020-8/25/2020 | Week 1 Tot = 36 hrs. | \$1,152.00 | \$299.52 | \$1,451.52 | 72 | \$1,451.52 |
| | | Week 2 Tot = 36 hrs. | | | | | |
| | | | Total | | | | \$24,383.52 |

The weekly total can be reimbursed for these employees since they are assigned COVID-19 activities on a full-time basis. In the event the assignments are based on random time, tracked time will need to be completed with activity documented to be eligible for reimbursement.

VI. Summary Payroll Chart

Public Employee Designation, COVID-19 Response Category and Reporting Category Assignment Analysis

| COVID-19 Response Status | COVID-19 Response Full time | COVID-19 Response Part Time | Public Employee Classification | Expenditure Reporting Category |
|--|-----------------------------|-----------------------------|--|---|
| Substantially Different | | X | Public Health Public Safety (PHSE) and Non- Public Health Public Safety (Non-PHSE) | Budgeted Personnel and Services Diverted to A Substantially Different Use |
| Substantially Dedicated | | X | Public Health Public Safety (PHSE) | Payroll for Public Health and Safety Employees |
| All Other Employee - Tracked Time | | | | |
| Not Substantially Different/ Dedicated | X | | PHSE and Non-PHSE | Budgeted Personnel and Services Diverted to A Substantially Different Use |
| Not Substantially Different/ Dedicated | X | | PHSE | Payroll for Public Health and Safety Employees |