

## FAQ's and Guidance for EMS Worker Payments

Updated 7/17/2020

### **Payment Discrepancies, Over/Underpayments**

If the total payment amount remitted to the employer is different than the amount claimed by the employer, overpayment and underpayment claims should be submitted by email to the same address that reports are sent to: [DCWP@dhs.arkansas.gov](mailto:DCWP@dhs.arkansas.gov).

### **Reports Submitted in Error**

Reports submitted in error should be correct and resubmitted using the regular email address DCWP@dhs.arkansas.gov. Please include an explanation within the email.

### **Opting Out of Payments**

It should be noted that an individual can opt out of receiving EMS Worker Payments. Such individuals should notify their employers if they do not wish to receive payments. (E.g. If an employee is limited in their earnings amounts due to other qualified programs, then they can opt out of receiving the payments.)

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**Q1:** If a licensed Emergency Medical Technician or Paramedic (EMSP) is reported for payment by multiple employers, will that EMSP receive payment from each employer?

**Response:** Yes; the hours worked must be performed and reported by each employer. Each employer must maintain records showing hours worked and each claim is subject to audit.

**Q2:** What if my employer fails to submit the paperwork claiming payments for me, but I have evidence that I qualify for the payment? Do I have any recourse?

**Response:** It is the employer's choice to claim payments on behalf of their employees. There is no inherent obligation for an employer to participate. Any matters concerning qualified participation and payment must be addressed to the employer.

**Q3:** For the individual, are taxes withheld?

**Response:** Yes; EMS Worker Direct Payments are taxable income.

**Q4:** Is an employer required to file reports to claim payments for qualified EMSP's? For example, if an EMSP was employed by ABC Ambulance Co. during the reporting period, but was terminated after May 31<sup>st</sup>, then is ABC Ambulance Co. required to file a report to claim payments for that EMSP?

**Response:** No; the employer has no obligation to claim payments for current or former employees. However, if an employer does claim payments for former employees, then that employer cannot retain those payments, but must distribute those payments to the individual/s for whom they were claimed.

**Q5-A:** We're an industrial site "treat/no transport" ambulance service that provides full paramedic service for our industrial plant setting. We do not respond to the general public. Do we qualify for Cares Act EMS Worker Payments?

**Q5-B:** Similarly, we have performed temperature checks on our plant-workers and identified at least one positive case. Do we qualify for payments since we've performed these services at our industrial plant?

**Response:** No; The intent of this program is for public response. For volunteer agencies, volunteers are not considered employees. Hour-thresholds still apply. If paid on call or stipend, payment may be claimed only for hours worked.

**Q6:** If an EMSP worked 170 hours combined during weeks 1-4, and 140 hours combined during weeks 5-8, are they entitled to the full \$250 per week for all 8 weeks because they worked 310 altogether (which averages to 150+ per month)?

**Response:** No; Hours worked must be within the month and borrowing from the previous month is not allowed (no averaging).

**Q7:** Is an employer required to pay their EMSP's before receiving the funds from the State?

**Response:** No; this is strongly discouraged.

**Q8:** The FAQ's use the phrase "in the field" for calculating time. What is the definition for "in the field"? Is this time engaged in responses, or is this time on-duty (e.g. a 24-hour shift)?

**Response:** The term “in the field” refers to hours worked in being prepared to respond or in responding to the public. Time on-call or stipend pay is not considered hours worked. Also, vacation, sick leave, paid time off (PTO) etc. should not be included in the hours worked calculation.

**Q9:** Other than FICA, what other payroll liabilities may be included in the request for disbursement of funds to pay our workers?

**Response:** The payroll liabilities reimbursement for the employer includes FICA and established retirement plan contributions for those plans in effect on or before April 5, 2020. It is important to note that the FICA amount is to be calculated on the payment portion only; not on any underlying wages or salary. If combined with other earnings, the FICA on gross payroll cannot be claimed. Also, for retirement contributions, if the employee match is not made, the employer should not claim the match amount.

**Q10:** Our company has a matching Section 125 retirement savings plan. The company matches up to 3% for those employees also contributing up to 3%. Is the employer match portion reported on the form since it's for retirement benefit?

**Response:** Yes; Section 125 match amounts may be included.