



## COVID-19 Payroll Reporting for Furloughed Employees

To: FSIGA Members

From: Florida Self-Insurers Guaranty Association, Inc.

Subject: Form SI-5 (Self-Insurer Payroll Report)  
COVID-19 Payroll Reporting for Furloughed Employees

Date: May 27, 2020

The National Council on Compensation Insurance has issued Circular CIF-2020-32 documenting approval by the Florida Office of Insurance Regulation of Item B-1441 regarding revisions to the payroll reporting requirements outlined in Rule 2 of the NCCI "Basic Manual for Workers' Compensation and Employers' Liability Insurance". These revisions exclude payments made to employees furloughed as a result of the COVID-19 pandemic from reported payroll and apply to that portion of all payroll reporting periods that extends beyond 3/1/2020, but do not apply to any payments made to working employees.

For the purposes of this revision, "furloughed employees" are defined as those employees continuing to be paid while temporarily laid off or on involuntary leave and not providing any services for their employer. "Payments to furloughed employees" are defined as payments made to furloughed employees as a result of emergency orders issued in response to the COVID-19 pandemic, but do not include payments made to any working employees.

Accordingly, the Division of Workers' Compensation has advised that payments to a furloughed employee should not be reported on Form SI-5 (Self-Insurer Payroll Report). However, any payments to a furloughed employee for work performed during the furlough period should be reported on Form SI-5 under the employee's usual classification code. Additionally, separate verifiable records must be maintained by the employer of payments made for time worked and payments made while furloughed or all payments must be reported on Form SI-5 under the usual classification code for an employee's specific job duties.

Please contact Debra Compton as shown below or by email at [debracompton@fsiga.org](mailto:debracompton@fsiga.org), if you have any questions.

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