

Payments to Pandemic First Responders Program Guide



Program Overview

Under the leadership of Governor Ron DeSantis, the Florida Department of Economic Opportunity (DEO) is responsible for administering the **Payments to Pandemic First Responders Program**, as appropriated in Section 152 of 21-036, Laws of Florida. This program was created to provide up to \$1,000 qualified disaster relief payments to Florida's First Responders in recognition of the courage, sacrifice, and dedication those individuals showed in serving Floridians and their communities during the COVID-19 Pandemic. DEO is committed to providing these payments timely and accurately to Florida's First Responders.

DEO will utilize a third-party vendor to assist with data gathering, customer contact, and payment processing.

Employer Responsibilities

DEO will work directly with each of Florida's over 800 first responder employers statewide to gather information necessary to make payments to Florida's First Responders and provide required reports back to the Executive Office of the Governor. Employers are required to assist DEO in gathering this data and make determinations on their employee's eligibility based on the guidance provided in this document and the Frequently Asked Questions (FAQs).

DEO will make contact with each employer directly and will designate each agency head as the agency's Payment Point of Contact (PPC). The PPC will be responsible for coordinating the compilation of the data on the employer's eligible employees and the completion of the payment template discussed below. Each agency head/PPC will complete an attestation form and each employer is attesting to the eligibility of their employees when the payment template is submitted.

The PPCs will be provided communications and guidance from DEO on completing and submitting the template, links to the secure submission portal, and any other communications regarding payment processing status and issues.

Payment Template

DEO will provide each employer a payment template that is designed to gather all of the information that DEO will need to issue payment and to provide reporting to the Executive Office of the Governor. Employers are required to provide all information for the fields shown on the template. While employers may be able to populate the majority of the template details with data from their own systems, the last three data fields (columns O-Q) are designed as the employer's attestation that the employee meets the specific eligibility criteria and must be entered in manually (drop down menu provided) upon review of each employee's history. Any submission of information that is missing fields, submitted on a form other than the template provided, or submitted in a manner other than through the submission portal, may result in payment processing delays.

Employers should submit and upload the completed template to the secure portal location provided to each employer's PPC. This process will allow for faster processing of employee information and ensure timely payment. It is recommended the PPC verify mailing addresses, e-mail contact information, and phone contact information for eligible employees prior to submission. DEO will maintain all of this information securely and personal contact information will not be distributed or shared. DEO takes personal information seriously, especially for Florida's First Responders. DEO will only request information necessary to process payments, make contact with eligible employees as needed, and to report back to the Executive Office of the Governor.

Eligibility Criteria

Employers should reference the below criteria when completing the payment template and making determinations on which employees are eligible:

- **Employment Job Classes** – The employee must be a first responder considered an essential frontline worker in responding to the COVID-19 Pandemic who is:
 - Employed by a state or local government (employees of private emergency medical employers are also eligible)
 - A sworn law enforcement officer or
 - Emergency medical technician, or
 - Firefighter, or
 - Paramedic, or
 - Certified Correctional Officer or
 - Certified Probation Officer or
 - Institutional Security Officer, or Chief, or Specialist, or Supervisor of the FI Department of Children and Families, or FI Agency for Persons with Disabilities, or
 - FI Department of Corrections' IG Inspector
- **Employment Period** – The employee must currently be employed as of July 1, 2021 and have been continuously employed by the applicable state agency or local entity since March 1, 2020.
- **Limitations for Disciplinary Actions** - The employee must not have been the subject of any disciplinary action during the period of March 1, 2020, through the date the economic payment check is distributed to the individual. The term "disciplinary action" includes:
 - Written reprimands resulting in disciplinary action
 - **Please note:** Minor violations would include written reprimands for minor uniform/dress code issues, tardiness, accidents resulting in minor damage to employer assets, etc. These minor reprimands should be construed in the employee's favor when possible, but the employer may consider that an overall pattern of minor reprimands as described above prevents eligibility.
 - Suspensions
 - Dismissals
 - Involuntary or voluntary demotions that were associated with disciplinary actions

The FAQs provide additional clarification on specific eligibility issues. If an employer has an eligibility concern for an employee, please have the employer's PPC reach out to PandemicFirstResponderPayments@deo.myflorida.com.

Payment Processing

Payments made under the Payments to Pandemic First Responders program are considered qualified disaster relief payments under 26 U.S.C. § 139 and will not have income tax or employer taxes withheld. Employees are encouraged to consult their tax professional if they have any questions.

All payments will be issued as paper checks and mailed directly to the employee mailing address provided by the employer in the payment template. DEO's vendor will validate mailing addresses through third party software. Any mailing address issues will be communicated back to the PPC for resolution. It is important for PPCs to provide complete and correct mailing address information to ensure timely payments.

When the template file is uploaded, a message will be generated if the file is accepted or if there are any errors. The checks should arrive at the employee's mailing address within 3 – 5 business days. If payment has not been received by the employee after 10 business days, the employee may contact DEO directly at PandemicFirstResponderPayments@deo.myflorida.com or by calling 1-877-205-2615 to inquire about the status of the payment. DEO may assist with reissuing payment if the check is lost and has not been deposited. Employees should also report fraud or stolen checks. DEO will work with any employee who has not received payment to resolve payment issues.

Proposed Timeline

The below table summarizes the target dates for activities. Please note, employers are being provided with 10 days to complete and return payment templates. Data on the templates will go through a verification/ validation process prior to payments being issued. The sooner templates are submitted, the better. Timeline is subject to change.

EVENT	TIME TO COMPLETE
Develop Data Gathering Portal/ System/ Data Transfer Methods	July 9 (2 Weeks)
Present Plan to EOG/ Senate/ House	July 9(Concurrent)
Activate Call Center/ Provide Payment Template to Employers	July 14
Payment Templates Due from Employers	July 24
Begin Processing Payment Files	August 1
Mail Checks	No later than August 9
Recipients Receive Checks	August 4 – 15

Pandemic First Responder Payments

Appendix A - Frequently Asked Questions

“Employee” as used in the Q & A below inclusively refers to any employee not specified by a job class in the question/ answer. When a question/answer is specific to eligibility for a job class, the specific job class will be referenced (i.e. sworn law enforcement officer, firefighter, etc.).

Each answer below regarding eligibility assumes that all other eligibility criteria are met in responding to the respective question. No single answer should be construed as a definitive determination of eligibility independent of other criteria.

1. **Q. Who is eligible to receive the first responder payment?**

A. To be eligible to receive a payment, the employee must be a first responder who is considered an essential frontline worker in responding to the COVID-19 pandemic who is:

- Employed by a state or local government (employees of private emergency medical employers are also eligible)
- A sworn law enforcement officer or
- Emergency medical technician, or
- Firefighter, or
- Paramedic, or
- Certified Correctional Officer
- Certified Probation Officer
- Institutional Security Officer, or Chief, or Specialist, or Supervisor of the FI Department of Children and Families, or Agency for Persons with Disabilities, or
- FI Department of Corrections’ IG Inspector

Note: The employee must currently be employed as of July 1, 2021 and have been continuously employed by the applicable state agency or local entity since March 1, 2020.

2.. **Q. How will first responders receive payment?**

A. Payments will be **made by check** and mailed directly to the mailing address provided by the employer.

3. **Q. Have income and payroll taxes been withheld from the disaster relief payments?**

A. No. This payment is a one-time payment to reimburse reasonable and necessary personal, family, living and funeral expenses incurred as a result of the COVID-19 pandemic. This could include the unreimbursed costs of home equipment and services, utilities, protective equipment and cleaning supplies for personal use, child care, educational materials and tutoring, health, wellness and medical expenses not covered by insurance, costs of caring for and supporting vulnerable family members, and funeral costs.

This payment is considered a qualified disaster relief payment under section 139 of the Internal Revenue Code. Qualified disaster relief payments under section 139 are generally not includible in gross income for tax purposes and are not reportable as income on a federal income tax return. There may be tax implications of this payment depending on your individual circumstances. You should consult with your tax advisor for more information regarding your individual tax situation.

4. Q. Will payments be made by the state directly to eligible employees or will the funding be provided to the employers to make payments to their employees?

A. DEO will make payments **directly to employees**. Employers will be asked to provide data to facilitate payments to employees, but will not make payments directly.

5. Q. Will correctional officers employed at county or city correctional facilities (jails) be eligible to receive this payment?

A. **Yes**. This also includes detention officers employed by the Department of Juvenile Justice.

6. Q. Will employees who retired, did not report to work for reasons other than approved leave, or were out on medical disability during all or a portion of the pandemic, be eligible for this payment?

A. Employees must have remained employed beginning March 1, 2020 through July 1, 2021. Employees who retired **will not be eligible** because their employment ended prior to July 1, 2021. Employees on medical disability who remain employed with their employer during the entire period **are eligible**. Employees who did not report to work for reasons other than approved leave that were not subject to disciplinary action and remained employed the entire time **are eligible**.

7. Q. Are part time, auxiliary, or volunteer employees eligible for this payment?

A. The proviso language states that:

"Each bonus payment shall be pro-rated based on the full-time equivalency of the employee's position. Employees classified as being other personnel services (OPS) or temporary employees are not eligible for the bonus payment."

Since different employers may have slightly different employment rules, this generally means that employees who are employed on a salaried basis **are eligible** for this payment, even if the employee is not full time (i.e. less than 40 hours/ week). For example, an employee who has a monthly salary that is based on 75% or .75 of a full-time employee's salary is eligible and would receive a payment equal to 75% of the total payment, or \$750.00.

Employees who are employed on an hourly-rate basis, who are considered auxiliary, or who work on a volunteer basis **are not eligible** for this payment, regardless of how many hours per week they may work.

8. Q. If an employee changed employers but remained employed as a first responder from March 1, 2020, is that employee eligible for this payment?

A. **Yes.** As long as the employee was a first responder from March 1, 2020 through July 1, 2021, they are eligible.

9. Q. Are EMTs and paramedics employed by private companies eligible for this payment?

A. **Yes.**

10. Q. Are employees who assisted or participated in vaccine distribution eligible to be considered as EMTs or Paramedics for this program, even if that is not their job title?

A. **No.** To be eligible for this payment, an employee must be a licensed EMT or Paramedic in Florida.

11. Q. What is considered a “disciplinary action” that would result in an employee not being eligible for this payment?

A written reprimand unto itself does not make an employee ineligible. For an employee to be deemed ineligible, there must have been a formal disciplinary action resulting in a suspension, dismissal, and involuntary or voluntary demotion.

The disciplinary action must have been taken during the period of March 1, 2020 through July 1, 2021.

12. Q. Are employers required to provide documentation of the employee’s eligibility such as pay stubs, personnel files, or other employment documents?

A. **No.** Employers are not required to provide documentation with their submission of the list of eligible employees. Employers **are required to attest** to the eligibility of the employee, and should be able to demonstrate the employee’s eligibility, but no documentation is required at the time the data is submitted to the Department.