



***Q&A ON HEALTHCARE
WORKER BONUS PROGRAM***

FREE WEBINAR

Thursday, August 18, 2022
12:00pm - 1:00pm



Healthcare Worker Bonus

August 18, 2022



Welcome to Our Webinar

- ▶ Copies of this presentation and other resources can be found at <https://ceriniandassociates.com/>
- ▶ This webinar & information is for educational purposes only and cannot be used to contest any IRS, NYS or other penalties or assessments.
- ▶ The information we are providing is based on our best understanding and knowledge as of August 17, 2022. More information will be released on this program which may be different than the information presented here.
- ▶ We will make every effort to answer questions at the end of the webinar, time permitting.
- ▶ Thank you for your attendance!

General Program Background

- ▶ Healthcare Worker Bonus (HWB) program was included in the 2022/23 NYS Budget with an allotment of \$1.2 Billion
- ▶ Located within [Part ZZ of Chapter 56 of the Laws of 2022](#), the HWB allows for the payment of bonuses to recruit, retain, and reward healthcare workers meeting certain eligibility requirements.
- ▶ Only employers who are “Qualified Employers” are eligible for payment from the state for these bonuses to Eligible Employees
- ▶ Bonuses can be up to \$3,000 per employee, based upon hours worked during designated vesting periods.
- ▶ The program is still new with many specific questions currently “unanswered”; more guidance is pending.

Qualified Employers

- ▶ Have at least one-employee
- ▶ Entities that bill for services under the Medicaid state plan or a home or community-based services (HCBS) waiver
- ▶ Entities with a provider agreement to bill for Medicaid services through managed care or a long-term care plan
- ▶ Certain educational and other funded programs
 - ▶ Includes certain providers, facilities, pharmacies, and school based health centers licensed under the state Public Health Law, Mental Hygiene Law, and Educational Law
 - ▶ Programs funded by OMH, Office for the Aging, OASAS, and OPWDD

Qualified Employers

- ▶ Medicaid employers must be enrolled and payable through eMedNY and have an active MMIS ID (if not enrolled go to eMedNY website to enroll) to be able to submit on the HWB program portal
- ▶ Non-Medicaid employers should use their SFS vendor ID to submit on the HWB program portal
- ▶ The education component of the HWB will roll out in October
 - ▶ For school districts, charter schools, nonpublic schools, approved preschool programs for students with disabilities, BOCES, and private institutions of higher education, the healthcare worker bonus portal will open on October 1, 2022.

Eligible Employees

- ▶ “Front line health care and mental health practitioners, technicians, assistants and aides that provide hands on health care services to individuals”
- ▶ Work for a Qualified Employer under an Eligible Worker Title and meet following additional criteria:
 - ▶ “Continuously” employed by an eligible employer during a vesting period
 - ▶ Annual Base Salary (excluding bonus and overtime pay) not greater than \$125,000
- ▶ “Employees” per the program include full-time, part-time or temporary workers as well as *independent contractors*

Eligible Worker Titles - Frontline Direct Care Health & Mental Hygiene Workers

Frontline Direct Care Health and Mental Hygiene Workers

- Assistant Program or Assistant Site Director
- Case Manager
- Certified First Responders
- Certified Recovery Peer Advocate
- Clinical Coordinator
- Counselor - Alcoholism and Substance Abuse (CASAC)
- Counseling Aide/Assistant - Alcoholism and Substance Abuse
- Counselor - Rehabilitation
- Dental Hygienists
- Dental Assistants
- Diagnostic Medical Sonographers
- Dietician/Nutritionist
- Exercise Physiologists
- Intake/Screening
- Licensed Mental Health Counselor (OASAS)
- Licensed Mental Health Counselor (OCFS)
- Medical Assistants
- **Mental Hygiene**
 - Behavior Intervention Specialist 1
 - Behavior Intervention Specialist 2
 - Counselor
 - Crisis Prevention Specialist
 - Developmental Disabilities Specialist QIDP-Direct Care
 - Developmental Disabilities Specialist/Habilitation Specialist QIDP-Clinical
 - Early Recognition Specialist
 - Intensive Case Manager
 - Intensive Case Manager/Coordinator
 - Job Coach/Employment Specialist
 - Licensed Psychoanalyst
 - Licensed Mental Health Counselor
 - Manager
 - Peer Specialist
 - Residential Treatment Facility (RTF) Transition Coordinator
 - Senior Counselor
 - Supervisor

- Mental Hygiene Worker
- **Nurses**
 - Licensed Practical and Licensed Vocational Nurse
 - Licensed Practical Nurse
 - Nurse Anesthetist
 - Nurse Midwives
 - Nurse Practitioner
 - Nurse Practitioner/Nursing Supervisor
 - Nurse's Aide/Medical Aide
 - Nursing Assistants
 - Registered Nurse
- Orderlies
- Orthotist
- Other Clinical Staff/Assistants
- Other Direct Care Staff
- Paramedic
- Peer Professional-Non-CRPA (OASAS Only)
- Pharmacist
- Pharmacy Technician
- Phlebotomist
- Physician Assistant
- Program or Site Director
- Prosthetist
- Psychiatric Aide
- Psychologist (Licensed)
- Psychologist (Master's Level)/Behavioral Specialist
- Psychology Worker/Other Behavioral Worker
- Residence/Site Worker
- Social Worker-Licensed (LMSW, LCSW)
- Social Worker-Master's Level (MSW)
- Speech-Language Pathologist

- **Therapists**
 - Activity/Creative Arts Therapist
 - Marriage and Family Counselor/Therapist
 - Occupational Therapist
 - Occupational Therapy Assistant
 - Occupational Therapy Aide
 - Physical Therapist
 - Physical Therapy Assistant
 - Physical Therapy Aides
 - Radiation Therapist
 - Recreational Therapist
 - Respiratory Therapist
 - Speech Therapist
 - *All Other Therapists*
- **Technologists and Technicians**
 - Advanced Emergency Medical Technician
 - Cardiovascular Technologists and Technician
 - Clinical Laboratory Technologists and Technician
 - Dietetic Technician
 - Emergency Medical Technician
 - Magnetic Resonance Imaging Technologist
 - Nuclear Medicine Technologist
 - Ophthalmic Medical Technician
 - Radiologic Technologist
 - Surgical Technologist
 - *All Other Health Technologists and Technicians*
- Therapy Assistant/Activity Assistant

Eligible Worker Titles - All Other Health Care Support Workers

All Other Health Care Support Workers

- Building Attendant
- Building Service Aide
- Building Service Worker
- **Clerks**
 - Admitting Clerk
 - Admitting Clerk Cashier
 - Critical Care Clerk
 - Discharge Control Clerk
 - Emergency Services Clerk
 - Front Desk Clerk
 - Operating Room Clerk
 - Registration Clerk
 - Unit Clerk
 - Ward Clerk
- Custodian
- Dietary Aide
- Dietary Worker
- Dining Assistant
- Dining Aide
- Environmental Service Aide/Tech
- Environmental Services Worker
- Floor Maintenance Worker
- Food & Nutrition Aide
- Food Prep/Service Worker
- Housekeeping Worker and Maid
- Lead Intake Specialist
- Maintenance/Physical Plant workers
- Sanitation Worker
- Service Worker
- Support Services Worker
- Unit Assistant
- Unit Associate
- Unit Coordinator
- Unit Receptionist
- Unit Secretary

“This title refers to other workers that are similar to the titles listed in this statute, and that support the provision of health care services to patients in front-line settings for these titles. Such workers must support patient-facing care provided within a patient care unit of a hospital or other institutional medical setting in support of treating and caring for patients.” – NYS FAQ

Bonus Requirements

- ▶ Bonuses are calculated as follows:
 - ▶ Average of 20 to 30 hours per week worked during a vesting period - \$500 bonus
 - ▶ Average of 30 to 35 hours per week worked during a vesting period - \$1,000 bonus
 - ▶ Average at least 35 hours per week worked during a vesting period - \$1,500 bonus
- ▶ Disability, FMLA, COVID leave, PTO, etc. are included in the average number of hours per week
- ▶ A qualified employee is eligible for up to 2 vesting periods per employer, with a maximum bonus of \$3,000 across all employers
- ▶ Claims must be submitted within 30 days of the end of a vesting period (for 1st vesting schedule 30 days after vesting schedule is published - 8/3/22)
- ▶ Employee must complete an employee attestation form prior to the claim submission due date
- ▶ Bonuses must be paid no later than 30 days after the funds are received by the employer from the State
- ▶ Former employees must be paid if they were eligible and vested and they did not terminate their employment prior to the due date (30 days) of the bonus ⁹ payment.

Vesting Periods

Vesting Period	Vesting Period Start Date	Vesting Period End Date	Employer Submission Start Date	Employer Submission Close Date
One	October 1, 2021	March 31, 2022	August 3, 2022	September 2, 2022
Two	April 1, 2022	September 30, 2022	October 1, 2022	October 31, 2022
Three	October 1, 2022	March 31, 2023	April 1, 2023	May 1, 2023
Four	April 1, 2023	September 30, 2023	October 1, 2023	October 31, 2023
Five	October 1, 2023	March 31, 2024	April 1, 2024	May 1, 2024

- ▶ Statute and provided guidance do not specifically discuss how to calculate hours or measurement periods.
- ▶ The statute uses the term “work” during period
 - ▶ For employees paid hourly, this data should be readily available
 - ▶ For salaried employees can assume hours per day
 - ▶ Explicitly stated that leave, including sick, vacation or FMLA, shall be credited toward hours worked
- ▶ Use best judgment and document conclusions accordingly.

Taxation of Bonuses

- ▶ Bonuses are considered compensation for Federal Income Tax purposes and for employees would be considered supplemental wages.
- ▶ These are required to be included on Form W-2 for employees; would be included as 1099 payments for contractors
- ▶ Would be subject to withholding as Supplemental wages
 - ▶ Withheld at 22% or as part of a calculation with concurrently paid wages
- ▶ NYS has indicated these payments are not subject to State or Local tax
- ▶ Employers will be responsible for employer Social Security, Medicare and Federal Unemployment Tax on these payments

Employer Tasks

- ▶ Determine if Qualified Employer
- ▶ Identify Eligible Workers based on title Criteria
- ▶ Collate data related to period
 - ▶ Total Hours Worked
 - ▶ Weeks in Period
 - ▶ Base Pay
 - ▶ Employee Demographic data (Address, SSN, Title, Date of Birth, Date of Hire)
- ▶ Register with [HWB Portal](#)
- ▶ Gather [Employee Attestations](#)
- ▶ Prepare [Employer Attestations](#)
- ▶ Upload data to the [HWB Portal](#)
- ▶ Pay bonuses within 30 days of receipt of funds

Audit & Penalties

- ▶ The OMIG will be auditing payments released by eMedNY
- ▶ A qualified employer who fails to identify, claim, and/or pay any bonus for more than 10% of bonus eligible workers may be subject to penalties of up to \$1,000 per violation

Suggested Best Practices

- ▶ Keep as much contemporaneous documentation as possible on any areas of uncertainty, judgments made, and calculations performed.
- ▶ Remember the goal of program “recruit, retain, and reward healthcare workers meeting certain eligibility requirements” for “certain workers that provide hands-on assistance with health services (i.e., clinical) or care services (i.e., non-clinical). To be front-line, such workers must provide or directly support the provision of health or care services to patients in certain settings and work under one of the titles listed in the statute”
- ▶ Employers should track efforts to get attestations from employees.
- ▶ Employers should document from employees how much in bonuses received from other employers via a separate attestation.
- ▶ Employers should pay the bonus in a separate payroll in order to have a clear trail of payment.

Thank you!



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