AccountMate®

RECALCULATE EMPLOYER FICA UTILITY

USER GUIDE

Under sections 3131 and 3133 of the Internal Revenue Code, as added by the ARP, qualified sick and family leave wages are subject to the employer's share of social security tax (FICA). If you have processed payroll transactions with COVID-19 leave wages before this enhancement was in effect and have used earning codes with FFCRA type assigned to them to pay the qualified leave wages, then you must recalculate Employer FICA to calculate the employer's share of FICA from COVID wages.

📄 *Note: Refer to the [American Rescue Plan Act of 2021 Enhancement User Guide](#) for more information about how the ARP enhancement was implemented in AccountMate.*

To recalculate Employer FICA, perform the following steps:

1. Verify that no one is accessing AccountMate.

2. Backup the live company database on which you want to recalculate employer FICA.

3. Access the **Recalculate Employer FICA** function from the **Utilities** menu.

4. Enter the Supervisor password when prompted.

5. In the **Earning Code** field, enter the earning code used for COVID wages as specified under ARP that has payroll transactions from April 1, 2021 but before this enhancement was installed.

   📄 *Note: All paid payroll transactions from April 1, 2021 using the specified Earning Code will be displayed in the grid.*

6. The **New Employer FICA** column shows the recalculated Employer FICA amount.

7. Click **Save**, **Clear**, or **Close** to save the new ER FICA amount(s), clear the grid without saving the recalculated ER FICA Amount(s), or close the function, respectively.

📄 *Note: If there are transactions for which employer FICA amounts were recalculated but these transactions were permanently posted to the General Ledger module, then you must post an adjusting journal entry in GL to handle the change in the amounts.*