ESST (Earned Sick and Safe Time) Step by Step Instructions

If you have been tracking ESST for 2024 and are only interested in learning how to set up those balances in CTAS, skip to Setting Up 2024 Balances.

Employee Section:

For detailed information on entering employee information into CTAS, not related to ESST, please see Chapter 11 of the User Manual.

For both new and existing employees, you will be able to enable ESST functionality. ESST accrual information is located on the Payroll tab (circled), Employee icon (boxed), an individual employee record from the Employee List tab (existing employee) or the Add Employee tab (new employees), and then the Sick, Vacation, Comp, ESST (F7) tab (indicated with a hexagon).
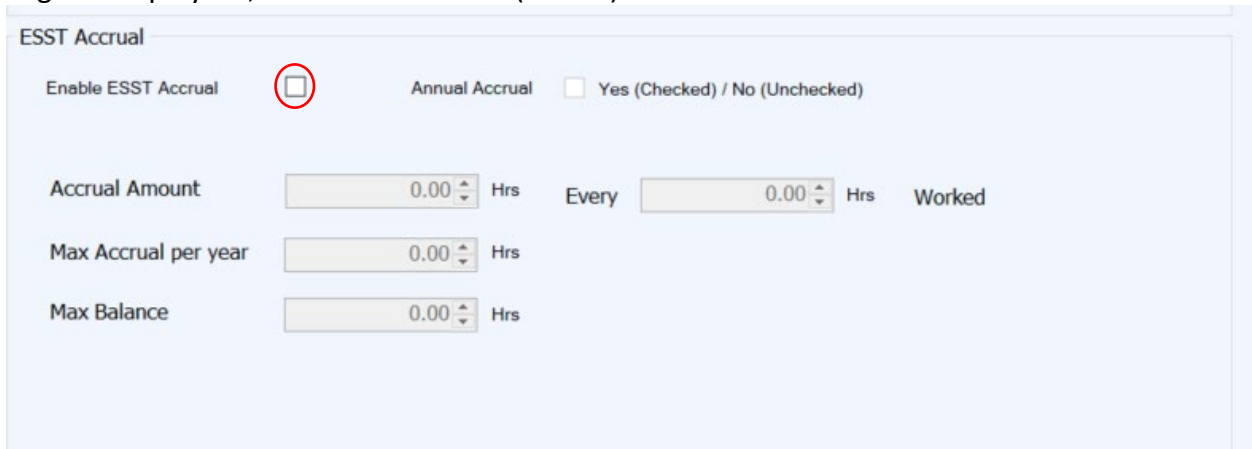

Once on this tab, the ESST accrual information is on the bottom right (boxed). Here you can check the appropriate boxes for the type of accrual your entity is using and fill in the appropriate accrual rates/maximum accrual rates.

Sick Accrual, Vacation Accrual, Comp Accrual Section:
ESST does not apply to all employees so you will need to determine which employees are eligible for ESST. For ineligible employees, there is nothing that needs to be done. For eligible employees, click the check box (circled).

Once the checkbox is active, the information below is no longer grayed out and can be edited.
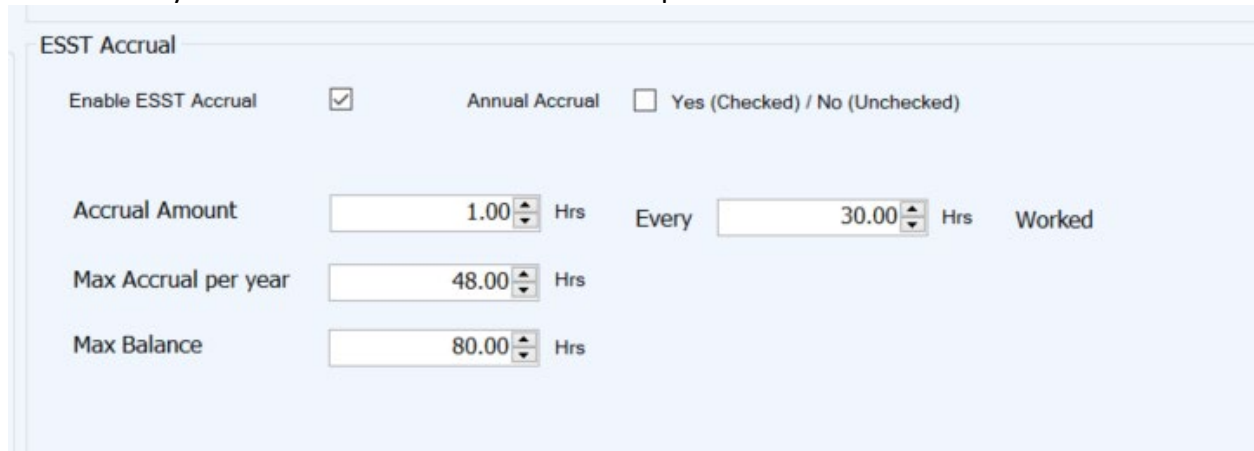
The ESST law allows ESST to be accrued in two different ways: based on the hours worked or the balance given upfront at the beginning of the year, which CTAS calls "Annual Accrual". It is up to the entity to decide which method to use.

Please note: If you have salaried employees who will be accruing a set number of ESST hours each pay period, please follow the "Hours Worked Accrual Option".
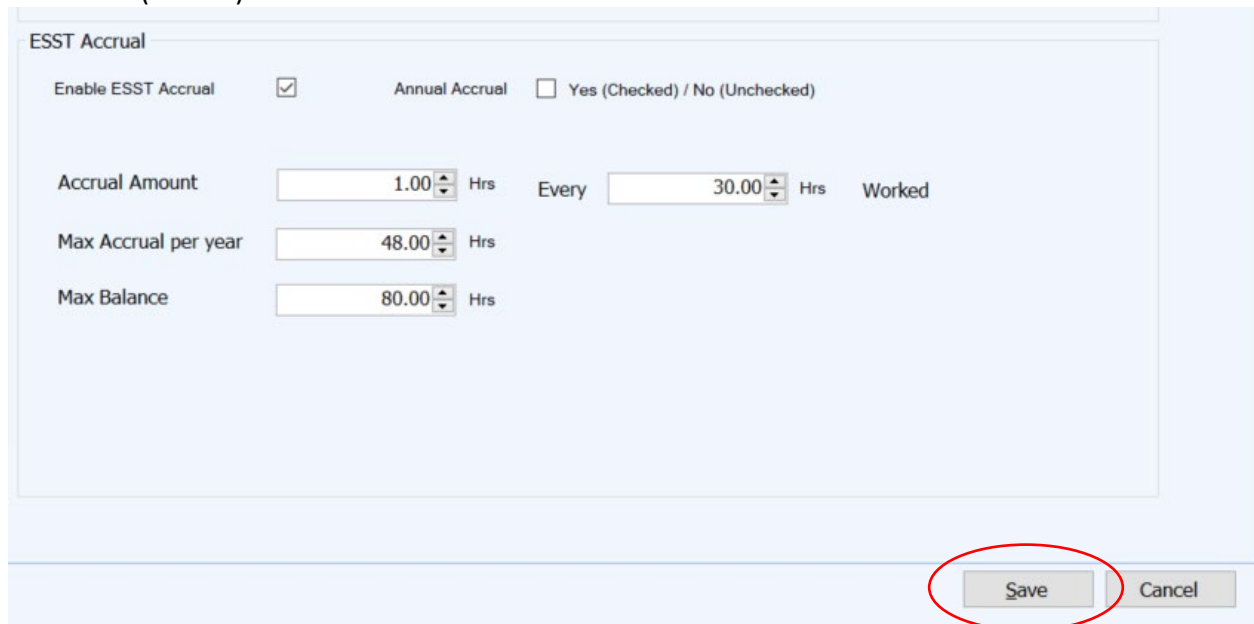
Hours Worked Accrual Option

One option the law allows is to accrue ESST based on the hours worked. When the Enable ESST Accrual box is selected (but the Annual Accrual box is not selected), the information is automatically filled out based on the minimum requirements set forth in the law.

The information above means that the employee will earn one 1 hour of ESST time for every 30 hours they work. In addition, the employee can only accrue 48 hours in a year. And finally, the employee's maximum balance at any given time (including hours carried over from previous years) is 80 hours. You can edit any of the values in the boxes if your entity is using values greater than the minimums required by law. Once the values are as you wish, click Save (circled).

If you have a salaried employee who, for example, you pay once a month and since their pay is not based on hours worked, you have decided that they will accrue 2.5 hours of ESST each month. In the accrual amount box, you would enter 2.5 hours and in the every hours worked box, you would enter 1 hour worked.

Annual Accrual Option

If the entity is using the Annual Accrual option, the Annual Accrual checkbox (circled) will need to be checked (in addition to the Enable ESST Accrual checkbox).

When this checkbox is active, the information below is grayed out, with the exception of the Max Accrual per year box. The Max Accrual per year that needs to be entered here will be equal to the balance that is being given to the employee upfront at the beginning of the year. The law sets minimum amounts for different methods under this option. Enter the amount your entity is using in the Max Accrual per year box (circled) and click Save (boxed).

The ESST accrual information is now set up and will accrue each pay period based on the information that has been entered here.

Note: There are a few items that have not been updated in CTAS yet but will be soon. Even though the maximum information can be entered in the employee's record, the balances aren't currently being restricted by the maximums entered. In addition, we have not worked out the functionality of how these balances will be rolled over/re-started in the next year.

Entering and Processing a Payroll:

For detailed information entering and processing a payroll in CTAS, not related to ESST, please see Chapter 12 of the User Manual.

To enter a payroll, click on the Payroll tab (circled), Payroll icon (boxed), and Add Payroll tab (indicated with a hexagon).

Add the payroll by filling in the required information (circled) and clicking Save (boxed).

Then add employees to the payroll, using the Create/Update Payroll button.

On the Payroll Roster screen, highlight the employees to add to the roster and use the arrow buttons (circled) to move them to the right-hand box.

And click Save.

Next, click on the Enter Hours/Edit Payroll Check button (circled).

Gross Pay tab:

This tab will function in the same way as before, with the exception of being able to enter the hours that have been used in the ESST column (boxed). ESST will need to be enabled in the individual employee record in order to enter used hours on this tab.

Note: If you have an employee that has not worked any hours/used any hours of leave, enter 0s instead of leaving the lines blank. If you leave it blank, you will receive an error message when trying to post the payroll.

Sick, Vacation, Comp, ESST (F8) tab:

This tab was created to track the balances of the different leave types, including ESST for each pay period. In order for ESST to not be grayed out in this tab, ESST will need to be enabled in the employee record for that individual employee.

Once the information has been added into the Employee Record and Gross Pay tab and Saved, it will flow into the calculations on the Sick, Vacation, Comp, ESST (F8) tab. In the ESST section you will see beginning balance, accrued, used, and ending balance. The accrued balance will pull from the information entered in the employee's record/the information entered on the Gross Pay tab. The used balance will pull from what was entered on the Gross Pay tab. The ending balance is a calculation of the beginning balance plus the accrued balance minus the used amount.

Hours Worked Accrual Option

In an example for John Doe, he is earning 1 hour for every 30 hours worked according to his employee record.

ESST Accrual

Enable ESST Accrual	☑	Annual Accrual	☐ Yes (Checked) / No (Unchecked)

Accrual Amount	1.00 ⬍ Hrs	Every 30.00 ⬍ Hrs Worked
Max Accrual per year	48.00 ⬍ Hrs	
Max Balance	80.00 ⬍ Hrs	

And in this pay period, he worked 40 hours.

Gross Pay

Name	Reg Hrs	Sick Hrs	Vac Hrs	Comp Hrs	ESST Hrs	Amount	Overtime	Gross Pay
▸ Hourly	40.00	0.00	0.00	0.00		$15.000	☐	$600.00
*							☐	

Since he is earning 1 hour for every 30 hours and he worked 40 hours, he would earn 1.33 hours this pay period (40 hours worked/30 hours = 1.33).

ESST Balance

Beginning	0.00	Accrued	1.33	Used	0.00	Ending	1.33
Adjustment	0.00 ⬍	Adjustment	0.00 ⬍	Adjustment	0.00 ⬍	Adjustment	0.00
Adjusted Beginning	0.00	Adjusted Accrued	1.33	Adjusted Used	0.00	Adjusted Ending	1.33

If John Doe was salaried and paid monthly instead of hourly and he is accruing a set 2.5 hours each pay period, the information in his employee record would be entered like this.

ESST Accrual

Enable ESST Accrual	☑	Annual Accrual	☐ Yes (Checked) / No (Unchecked)

Accrual Amount   2.50 ⇕ Hrs   Every   1.00 ⇕ Hrs   Worked

Max Accrual per year   48.00 ⇕ Hrs

Max Balance   80.00 ⇕ Hrs

In this pay period, he is being paid his monthly salary.

Gross Pay

Name	Reg Hrs	Sick Hrs	Vac Hrs	Comp Hrs	ESST Hrs	Amount	Overtime	Gross Pay
✎ Monthly Pay	1.00	0.00	0.00	0.00		$250.000	☐	$250.00
*							☐	

Since he is accruing 2.5 ESST hours each time he is paid, he will accrue 2.5 hours this pay period.

ESST Balance

Beginning	0.00	Accrued	2.50	Used	0.00	Ending	2.50
Adjustment	0.00 ⇕	Adjustment	0.00 ⇕	Adjustment	0.00 ⇕	Adjustment	0.00
Adjusted Beginning	0.00	Adjusted Accrued	2.50	Adjusted Used	0.00	Adjusted Ending	2.50

Annual Accrual Option

In the example for Jane Doe, she is earning ESST based on an annual accrual of 48 hours, according to her employee tab.

It doesn't matter how many hours she worked this pay period because her ESST accrual is not based on the hours she works. So, her ESST accrual will be 48 hours.

There is also a spot to adjust the accrued and used balances. For the annual accrual option, only the used balance can be adjusted. This is because the total balance is given upfront and therefore, no other hours should accrue that year. You will notice that the beginning balance can't be adjusted, and you might be wondering why that is and how then you are supposed to enter hours that have already been earned/used so far in 2024. The beginning balance can't be adjusted because everything needs to run through the accrued/used adjustments in order for the max accrual amounts to work properly. To set up the balances so far in 2024, see the section below.

Setting Up 2024 Balances

It is very important that you follow these instructions to set up balances that you have been tracking outside of CTAS. If you do not set up the balances as illustrated in these instructions, the ESST calculations will not work properly. To adjust the ESST balance to the correct amount, you will need to enter the amount earned thus far into the accrued adjustment and the amounts used thus far into the used adjustment. *DO NOT NET THE ACCRUED BALANCE WITH THE USED BALANCE AND ENTER THE CURRENT EXISTING BALANCE IN THE ACCRUED COLUMN.*

We will use John Doe as an example. He has accrued a total of 4.85 hours (boxed) and has used a total of 3.92 hours (boxed).

	Entity Name:	Sample Township		
	Employee Name	John Doe		
		Earned Sick and Safe Time		
	Beginning Balance	Accrued	Used	Ending Balance
Payperiod 1	-	2.67	-	2.67
Payperiod 2	2.67	2.18	1.67	3.18
Payperiod 3	3.18	-	2.25	0.93
		4.85	3.92	

As a result, we will enter those amounts into the adjustments (boxed) on the Sick, Vacation, Comp, ESST (F8) tab and click Save (circled). ***DO NOT NET THE 4.85 HOURS ACCRUED WITH THE 3.92 HOURS USED AND ENTER .93 IN THE ACCRUED ADJUSTMENT.***

After entering these amounts, you can see that the Adjusted Accrued balance, the Adjusted Used balance, and the Adjusted Ending balance all match the numbers in the spreadsheet. This is how it should look when it is entered correctly.

In addition to setting up the beginning balances, whenever you are making adjustments to ESST, you will need to make the adjustment by running the adjustments through the accrued balance and the used balance, instead of netting the accrued and used adjustments.

Payroll register:
The payroll register (both the landscape and the portrait version) has been updated to include ESST on the report. Click on View Payroll Register (circled).

Click the radial button for your preferred version of the report (boxed) and then click Preview (circled) to run the report.

On the landscape version, there is a column for the ESST hours used (boxed) and a column for the earnings associated with those used hours (circled).

Sample Township									Payroll Register - Landscape							4/15/2024

Payroll Period Ending: 04/15/2024

Employee					Hours			Earnings							
ID	Name	Regular	OverTime	Sick	Vacation	Comp	ESST	Regular	Overtime	Tips	Sick	Vacation	Comp	ESST	Gross
	Doe,Jane	10.00		0.00	0.00	0.00	10.00	$200.00	$0.00	$0.00	$0.00	$0.00	$0.00	$200.00	$400.00
	Doe,John	40.00		0.00	0.00	0.00	0.00	$600.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$600.00
TOTALS		50.00		0.00	0.00	0.00	10.00	$800.00	$0.00	$0.00	$0.00	$0.00	$0.00	$200.00	$1,000.00

Employee			Pretax Deductions						
ID	Name	PERA	Def. Income	Cafeteria	Other	Taxable Wages	FederalWHTax	FICA	Medicare	StateWHTax
	Doe,Jane	$0.00	$0.00	$0.00	$0.00	$400.00	$0.00	$0.00	$0.00	$0.00
	Doe,John	$0.00	$0.00	$0.00	$0.00	$600.00	$0.00	$0.00	$0.00	$0.00
TOTALS		$0.00	0.00	0.00	0.00	$1,000.00	$0.00	$0.00	$0.00	$0.00

Employee			Insurance						
ID	Name	Health	Dental	Life	Union Dues	Others 1	Others 2	Others 3	Net Pay	EIC	Net Pay & EIC	Check #
	Doe,Jane	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$400.00	$0.00	$400.00	
	Doe,John	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$600.00	$0.00	$600.00	
TOTALS		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	

And on the portrait version, there are added rows for both the ESST hours used (boxed) and the earnings associated with those used hours (circled).

Payroll Register   4/15/2024

Payroll Period Ending: 04/15/2024

Doe,Jane

Hourly	10.00
Sick Hours	0.00
Vacation Hours	0.00
Comp Hours	0.00
ESST Hours	10.00
Regular Earnings	$200.00
Sick Earnings	$0.00
Vacation Earnings	$0.00
Comp Earnings	$0.00
ESST Earnings	$200.00
Overtime Earnings	$0.00
Tips	$0.00
Total Gross Earnings	$400.00
PERA	$0.00
Deferred Income	$0.00
Cafeteria Plan	$0.00
Pretax Other	$0.00
Taxable Wages	$400.00
Federal Withholding	$0.00
FICA	$0.00
Medicare	$0.00
State Withholding	$0.00
Health Insurance	$0.00
Dental Insurance	$0.00
Life Insurance	$0.00
Union Dues	$0.00
Others1.	$0.00
Others2.	$0.00
Others3.	$0.00
Net Pay	$400.00
Earned Income Credit	$0.00
Net Pay & Earned Income Credit	$400.00
Check Number	

Payroll checks/Paystubs:

The ESST law requires the balances to be present on the paystub. As a result, the paystub has two updates. The used amount for ESST was added to the pay rate section. Another section was also added at the bottom to display the beginning, accrued, used, and the ending balance for ESST. Note: The balances shown here are the adjusted balances. These balances should match the Sick, Vacation, Comp, ESST (F8) tab for that employee.

Click on Print Payroll Checks/Paystubs.

Choose applicable options and click Preview (boxed).

The paystub shows the used ESST hours in the Pay Rate section (boxed). And it shows the adjusted beginning balance, adjusted accrued balance, adjusted used, and adjusted ending balance (circled).

Jane Doe　　　　　Payroll End Date: 04/15/2024　　　Check Date: 04/15/2024　　Pay Type: Salary

	Gross Pay	Social Security	Medicare	Federal Tax	State Tax	Total Deductions	Net Pay
Current	$400.00	$0.00	$0.00	$0.00	$0.00	$0.00	$400.00
Year To Date	$400.00	$0.00	$0.00	$0.00	$0.00	$0.00	$400.00

Description	PayRate	Regular Hrs	Sick Hrs	Vacation Hrs	Comp Hrs	ESST Hrs	OT	Amount
Hourly	$20.00	10.00	0.00	0.00	0.00	10.00		$400.00

Employee Before-Tax Deductions		Employee After-Tax Deductions		Employer Contributions	
Deferred Income	$0.00	Health Insurance	$0.00	Health Insurance	$0.00
Cafeteria Plan	$0.00	Dental Insurance	$0.00	Dental Insurance	$0.00
PERA	$0.00	Life Insurance	$0.00	Life Insurance	$0.00
Other Pretax	$0.00	Union Dues	$0.00	PERA	$0.00
		Other After Tax	$0.00		

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Sick		Vacation		Comp		ESST	
Beginning	0.00	Beginning	0.00	Beginning	0.00	Beginning	48.00
Accrued	0.00	Accrued	0.00	Accrued	0.00	Accrued	0.00
Used	0.00	Used	0.00	Used	0.00	Used	10.00
Ending	0.00	Ending	0.00	Ending	0.00	Ending	38.00

Employer Sample Township　　　123 Main Street　Somewhere, MN 55555　　　　　(555) 555-5555

Here is an example for John Doe, where there were adjustments, and you can see the balances tie to the adjusted balances.

John Doe   Payroll End Date: 04/15/2024   Check Date: 04/15/2024   Pay Type: Salary

	Gross Pay	Social Security	Medicare	Federal Tax	State Tax	Total Deductions	Net Pay
Current	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Year To Date	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Description	PayRate	Regular Hrs	Sick Hrs	Vacation Hrs	Comp Hrs	ESST Hrs	OT	Amount
	$0.00	0.00	0.00	0.00	0.00	0.00		$0.00

Employee Before-Tax Deductions		Employee After-Tax Deductions		Employer Contributions	
Deferred Income	$0.00	Health Insurance	$0.00	Health Insurance	$0.00
Cafeteria Plan	$0.00	Dental Insurance	$0.00	Dental Insurance	$0.00
PERA	$0.00	Life Insurance	$0.00	Life Insurance	$0.00
Other Pretax	$0.00	Union Dues	$0.00	PERA	$0.00
		Other After Tax	$0.00		

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Sick		Vacation		Comp		ESST	
Beginning	0.00	Beginning	0.00	Beginning	0.00	Beginning	0.00
Accrued	0.00	Accrued	0.00	Accrued	0.00	Accrued	4.85
Used	0.00	Used	0.00	Used	0.00	Used	3.92
Ending	0.00	Ending	0.00	Ending	0.00	Ending	0.93

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Payroll Check Information

Employee #: Name: John Doe

| Gross Pay (F3) | Taxes (F4) | Employee Deduction (F5) | Employer's Share (F6) | Acct. Dist (F7) | Sick,Vacation,Comp,ESST (F8) |

Sick Balance

Beginning	0.00	Accrued	0.00	Used	0.00	Ending	0.00
Adjustment	0.00	Adjustment	0.00	Adjustment	0.00	Adjustment	0.00
Adjusted Beginning	0.00	Adjusted Accrued	0.00	Adjusted Used	0.00	Adjusted Ending	0.00

Vacation Balance

Beginning	0.00	Accrued	0.00	Used	0.00	Ending	0.00
Adjustment	0.00	Adjustment	0.00	Adjustment	0.00	Adjustment	0.00
Adjusted Beginning	0.00	Adjusted Accrued	0.00	Adjusted Used	0.00	Adjusted Ending	0.00

Comp Balance

Beginning	0.00	Accrued	0.00	Used	0.00	Ending	0.00
Adjustment	0.00	Adjustment	0.00	Adjustment	0.00	Adjustment	0.00
Adjusted Beginning	0.00	Adjusted Accrued	0.00	Adjusted Used	0.00	Adjusted Ending	0.00

ESST Balance

Beginning	0.00	Accrued	0.00	Used	0.00	Ending	0.00
Adjustment	0.00	Adjustment	4.85	Adjustment	3.92	Adjustment	0.93
Adjusted Beginning	0.00	Adjusted Accrued	4.85	Adjusted Used	3.92	Adjusted Ending	0.93

Save   Close