EMPLOYEE RIGHTS

PAID SICK LEAVE AND EXPANDED FAMILY AND MEDICAL LEAVE UNDER THE FAMILIES FIRST CORONAVIRUS RESPONSE ACT

The **Families First Coronavirus Response Act (FFCRA or Act)** requires certain employers to provide their employees with paid sick leave and expanded family and medical leave for specified reasons related to COVID-19. These provisions will apply from April 1, 2020 through December 31, 2020.

▶ PAID LEAVE ENTITLEMENTS

Generally, employers covered under the Act must provide employees:

Up to two weeks (80 hours, or a part-time employee's two-week equivalent) of paid sick leave based on the higher of their regular rate of pay, or the applicable state or Federal minimum wage, paid at:

- 100% for qualifying reasons #1-3 below, up to \$511 daily and \$5,110 total;
- ²/₃ for qualifying reasons #4 and 6 below, up to \$200 daily and \$2,000 total; and
- Up to 12 weeks of paid sick leave and expanded family and medical leave paid at $\frac{2}{3}$ for qualifying reason #5 below for up to \$200 daily and \$12,000 total.

A part-time employee is eligible for leave for the number of hours that the employee is normally scheduled to work over that period.

ELIGIBLE EMPLOYEES

In general, employees of private sector employers with fewer than 500 employees, and certain public sector employers, are eligible for up to two weeks of fully or partially paid sick leave for COVID-19 related reasons (see below). *Employees who have been employed for at least 30 days* prior to their leave request may be eligible for up to an additional 10 weeks of partially paid expanded family and medical leave for reason #5 below.

QUALIFYING REASONS FOR LEAVE RELATED TO COVID-19

An employee is entitled to take leave related to COVID-19 if the employee is unable to work, including unable to **telework**, because the employee:

- **1.** is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;
- **2.** has been advised by a health care provider to self-quarantine related to COVID-19;
- **3.** is experiencing COVID-19 symptoms and is seeking a medical diagnosis;
- **4.** is caring for an individual subject to an order described in (1) or self-quarantine as described in (2);
- **5.** is caring for his or her child whose school or place of care is closed (or child care provider is unavailable) due to COVID-19 related reasons; or
- **6.** is experiencing any other substantially-similar condition specified by the U.S. Department of Health and Human Services.

ENFORCEMENT

The U.S. Department of Labor's Wage and Hour Division (WHD) has the authority to investigate and enforce compliance with the FFCRA. Employers may not discharge, discipline, or otherwise discriminate against any employee who lawfully takes paid sick leave or expanded family and medical leave under the FFCRA, files a complaint, or institutes a proceeding under or related to this Act. Employers in violation of the provisions of the FFCRA will be subject to penalties and enforcement by WHD.



For additional information or to file a complaint:

1-866-487-9243 TTY: 1-877-889-5627

TTY: 1-877-889-5627 dol.gov/agencies/whd





Employee Compensation and Benefits During Closures and Furloughs

As business closures increase due to the COVID-19 pandemic, employers are faced with questions about compensation and health benefit coverage for their employees. Government relief measures may provide compensation for businesses and individuals in certain situations. In other cases, existing rules on employee rights will apply.

Paid leave may be required for some employees by federal or state law. Also, some state insurance regulators are requiring insurance carriers to provide policyholders with additional flexibility regarding premiums and coverage, and some carriers are making similar changes independent of state requirements.

This Compliance Overview provides a summary of the issues that employers may encounter when terminating or suspending employment due to COVID-19.

LINKS AND RESOURCES

- Families First Coronavirus Response Act text
- COVID-19 and the Fair Labor Standards Act Questions and Answers
- DOL unemployment insurance guidance

Employee Compensation

- Employees are generally not required to be paid for time spent not working.
- Exceptions apply to exempt employees who work for part of a workweek and employees eligible for paid leave.
- Employers may provide paid leave beyond what is required.
- Employees may be eligible for expanded unemployment benefits.

Employee Benefits

- Whether employees remain eligible for benefits while not working depends on the terms of the plan.
- Benefit eligibility may also depend on the reason the employee is not working.
- State or carrier guidelines may provide additional flexibility for group health plans.

Provided to you by GTM Payroll Services





Furloughs

A furlough is a way for employers to deal with a reduction of work. During a furlough, employees remain on the employer's payroll but their hours of work are reduced. Typically, employers establish furloughs by asking employees to work fewer hours or by asking them to take unpaid time off.

Employers should be careful when furloughing employees who are exempt from the Fair Labor Standards Act (FLSA). The FLSA requires that exempt employees receive their weekly salary regardless of the number of hours they work during the week. However, the FLSA does not require employers to compensate exempt employees for any week in which they do not perform any work, so employers may elect to furlough exempt employees by reducing their work a week at a time.

Whether employee benefits are provided during furloughs will depend on the terms of each plan. In many cases, employees must work a specific number of hours to remain eligible for benefits. However, in some cases, furloughs may be treated differently than other types of hours reductions. During the COVID-19 pandemic, some insurance carriers and state regulators are providing additional flexibility to help employers maintain coverage for employees on furlough.

Layoffs

Layoffs can be structured in several different ways. A layoff is typically a temporary separation from payroll. Most often layoffs take place when there is not enough work for employees to perform. Employers use layoffs, rather than terminations, because they believe the conditions leading to the reduction in work will change. Employers that use layoffs generally intend to recall employees who are laid off once enough work becomes available. However, layoffs can also be permanent.

As with furloughs, whether a laid-off employee remains eligible for any employee benefits will depend on the terms of each plan. If employment is terminated, eligibility will generally also be terminated, subject to any continuation coverage requirements. Employees may be able to collect unemployment benefits if they meet their state's eligibility requirements.

Continued Health Care Coverage

Employers may continue active group health care coverage for laid-off employees or furloughed employees if this is allowed by the terms of their health plan. For example, a health plan may indicate a minimum number of hours employees must work to be eligible for coverage and instructions for how to account for short-term leaves of absence, whether paid or unpaid.

Employers may have the option of amending their plan's terms and conditions if they do not allow for a continuation of benefit coverage. However, if applicable, employers should check with their third-party insurer or administrator before amending the terms and conditions of their health plans. Employers that expand coverage outside the terms and conditions of the plan without consent from the insurer (or stop loss carrier) face significant financial exposure.

In addition, during a layoff or furlough, employers may choose to pay the employee share of premiums, in full or in part. Employers that pay for employee premiums will need to comply with any applicable cafeteria plan rules and nondiscrimination requirements to ensure favorable tax treatment.

COBRA and State Continuation Coverage

During a layoff, and depending on the terms of the health plan, employees may have the right to maintain their health insurance coverage through the federal <u>Consolidated Omnibus Budget Reconciliation Act</u> (COBRA). Both termination of employment and a reduction in hours of service that causes a loss of eligibility for coverage are considered COBRA-



qualifying events, that would entitle an employee (and any covered dependents) to elect up to 18 months of COBRA continuation coverage.

COBRA applies to employers with 20 or more employees, but many states have adopted similar versions of this law for employers with fewer employees. These state laws generally apply to insured group health plans.

Group health plans can require qualified beneficiaries to pay for COBRA continuation coverage, although plan sponsors can choose to provide continuation coverage at reduced or no cost. The maximum amount charged to qualified beneficiaries cannot exceed 102% of the cost to the plan for similarly situated individuals covered under the plan who have not incurred a qualifying event.

Affordable Care Act (ACA) Employer Shared Responsibility Penalties

Terminating group health coverage for a full-time employee during a layoff or furlough may trigger an employer shared responsibility penalty for applicable large employers (ALEs) if the employee is still considered to be employed by the employer. This is more likely to be an issue for ALEs that use the look-back measurement method. Individuals who are determined to be full-time employees for a stability period must be offered coverage for the entire stability period as long as they remain employed.

In addition, ALEs that elect to maintain coverage during a furlough or layoff must ensure that the coverage remains affordable, as defined by the ACA, to avoid penalties. Depending on the circumstances, this may require a continued or increased employer subsidy, whether on active or COBRA coverage.

Wages under the FLSA

In general, the FLSA applies only to hours actually worked. This means that employers are not required to compensate their employees for any hours they are not working, including layoffs and furloughs. However, as mentioned above, exempt salaried employees must be paid their full weekly salary, regardless of the number of hours they work each week.

In an effort to promote social distancing, federal and state governments have been encouraging individuals to work remotely as much as possible. An employer's responsibility to comply with FLSA and state wage and hour requirements does not change merely because an employee is working offsite.

However, employers should consider the following issues when instituting remote work practices:

- It may become easier for employees to work additional hours if they are working remotely. Employers will need to establish accurate time-keeping practices to ensure compliance with overtime wage payment requirements.
- Employees working on critical infrastructure may see an increased number of on-call hours of work. Employers should consider how theses situations impact their compensation structure.
- Employers should also ensure that employee break and meal times are respected as required by law. Accounting for meal and break periods is another reason to implement accurate time-keeping practices.

The Families First Coronavirus Response Act (Families First Act)

As part of <u>sweeping legislation</u> signed into law by President Trump on March 18, 2020, two laws were enacted that provide workers with paid leave for reasons related to the coronavirus (COVID-19) pandemic. One of the new leave provisions, the "Emergency Family and Medical Leave Expansion Act," allows **12 weeks** of **partially compensated FMLA leave** to care



for a child whose school or child care facility has been closed due to COVID-19. The leave applies only to workers who have been employed by their current employer for 30 days.

The other new law providing employee leave, the "Emergency Paid Sick Leave Act," requires employers to provide up to **80 hours** of **paid sick time** to employees in specified circumstances, including:

- A quarantine or isolation order for the employee or someone the employee is caring for, or medical advice to self-quarantine;
- ☑ When the employee has symptoms of COVID-19; or
- ☑ The closure of the employee's child's school or child care facility.

Employers with 500 employees or more are **exempt** from the laws, and employers may exclude employees who are **health** care **providers** and **emergency responders**. The legislation also allows for future regulations exempting businesses with **fewer than 50 employees** from providing leave for child care reasons if the leave would jeopardize the viability of the business. The new employee leave mandates take effect on April 1, 2020, and expire on Dec. 31, 2020.

Unemployment Compensation

Employers that continue health coverage for laid-off or furloughed employees do not automatically jeopardize their employee's eligibility for unemployment benefits.

The Families First Act encourages states to waive limitations on UI benefits (such as waiting weeks and work-search requirements) for COVID-19-related claims. The Act also provides federal funds to help states pay for increased UI claims caused by the outbreak. Specifically, the U.S. Department of Labor has indicated that states may allow for UI benefits where:

- An employer temporarily ceases operations to prevent employees from coming to work due to COVID-19;
- An individual is guarantined with the expectation of returning to work after the guarantine is over; and
- An individual leaves employment due to a risk of exposure or infection, or to care for a family member affected by COVID-19.

The DOL has also clarified that an employee is not required to quit in order to receive benefits due to COVID-19.

While each state administers a separate unemployment insurance program, all states follow the same guidelines established by federal law. Employees are encouraged to contact their state's unemployment insurance program for questions regarding eligibility and benefits during these unprecedented times.

Mass Layoffs

Mass layoffs take place when plants or businesses shut down and multiple employees are laid off at the same time. The federal <u>Worker Adjustment and Retraining Notification (WARN) Act</u> requires employers with 100 or more employees to provide at least 60 days' advance written notice of any plant closing or mass layoff that affects 50 or more employees at a single site of employment.

Given the rapidly changing nature of the COVID-19 pandemic and its effect on businesses, relief from the advance notice requirements may be available. It may not be possible for employers to satisfy the required notice period when businesses must be shut down unexpectedly.



In fact, the WARN Act allows employers to provide fewer than 60 days' notice when an "unforeseeable business circumstance" exists. This exception still requires employers to give as much advance notice as possible. As with most exceptions, employers will need to prove that they have met required conditions for it to apply.

A circumstance is unforeseeable when it is caused by some sudden, dramatic and unexpected action or condition that is **outside the employer's control**. An unanticipated and dramatic major economic downturn or a government-ordered closing of an employment site that occurs without notice may each be considered a business circumstance that is not reasonably foreseeable. The test for determining when business circumstances are not reasonably foreseeable focuses on an employer's business judgment. The employer must exercise commercially reasonable business judgment, and this is measured by whether the same judgment would be used by a similarly situated employer in predicting the demands of its particular market. The employer is not required, however, to accurately predict general economic conditions that may affect demand for its products or services.

Some states have also adopted similar versions of the federal WARN Act, which usually apply to smaller employers or smaller layoffs. Many of these states have provided a waiver from their advance notification requirement if the layoffs are caused by COVID-19. Employers are urged to check with their local agencies to determine whether they are subject to state WARN requirements, and whether waivers for their situation have been authorized.

Families First Coronavirus Response Act—Questions and Answers

As part of <u>sweeping legislation—the Families First Coronavirus Response</u> <u>Act (FFCRA)</u>—signed into law by President Trump on March 18, 2020, two laws were enacted that provide workers with paid leave for reasons related to the coronavirus (COVID-19) pandemic.

- The "Emergency Family and Medical Leave Expansion Act" allows 12 weeks of partially compensated FMLA leave to care for a child whose school or child care facility has been closed due to COVID-19.
- The "Emergency Paid Sick Leave Act" requires employers to provide
 80 hours of paid sick time to employees in specified circumstances related to COVID-19 exposure and prevention.

As required by this legislation, the U.S. Department of Labor (DOL) will be issuing implementing regulations. Additionally, as warranted, the DOL will continue to provide compliance assistance to employers and employees on their responsibilities and rights under the FFCRA.

The DOL issued the following <u>questions and answers</u> (Q&As) as part of these efforts.

Definitions

- "Paid sick leave" means paid leave under the Emergency Paid Sick Leave Act.
- "Expanded family and medical leave" means paid leave under the Emergency Family and Medical Leave Expansion Act.

Highlights

- Coronavirus relief legislation requires employers with fewer than 500 employees to provide 12 weeks of FMLA leave for child care reasons related to COVID-19.
- The new FMLA leave must be compensated after the first 10 days, at two-thirds of an employee's wage, up to \$200 per day.
- Employers must also provide 80 hours of paid sick time for specified reasons related to COVID-19.

Important Dates

March 18, 2020

President Trump signed coronavirus relief legislation into law.

April 1, 2020

The DOL provided guidance that the new paid leave provisions take effect on April 1, 2020.

Dec. 31, 2020

New leave laws sunset.





Questions and Answers

1. What is the effective date of the FFCRA, which includes the Emergency Paid Sick Leave Act and the Emergency Family and Medical Leave Expansion Act?

The FFCRA's paid leave provisions are effective on April 1, 2020, and apply to leave taken between April 1, 2020, and Dec. 31, 2020.

2. As an employer, how do I know if my business is under the 500-employee threshold and therefore must provide paid sick leave or expanded family and medical leave?

An employer has fewer than 500 employees if, at the time an employee's leave is to be taken, the employer employs fewer than 500 full-time and part-time employees within the United States (including any state, the District of Columbia, or any territory or possession of the United States). In making this determination, employers should include:

- Employees on leave;
- Temporary employees who are jointly employed by the employer and another employer (regardless of whether the jointly-employees are maintained on only one employer's payroll); and
- Day laborers supplied by a temporary agency (regardless of whether the employer is the temporary agency or the client firm if there is a continuing employment relationship).

Workers who are independent contractors under the Fair Labor Standards Act (FLSA), rather than <u>employees</u>, are not considered employees for purposes of the 500-employee threshold.

Typically, a corporation (including its separate establishments or divisions) is considered to be a single employer, and its employees must each be counted towards the 500-employee threshold. Where a corporation has an ownership interest in another corporation, the two corporations are separate employers unless they are joint employers under the FLSA with respect to certain employees. If two entities are found to be joint employers, all of their common employees must be counted in determining whether paid sick leave must be provided under the Emergency Paid Sick Leave Act, and expanded family and medical leave must be provided under the Emergency Family and Medical Leave Expansion Act.

In general, two or more entities are separate employers unless they meet the <u>integrated employer test</u> under the Family and Medical Leave Act (FMLA). If two entities are an integrated employer under the FMLA, then employees of all entities making up the integrated employer will be counted in determining employer coverage for purposes of expanded family and medical leave under the Emergency Family and Medical Leave Expansion Act.

3. If I am a private sector employer and have 500 or more employees, do the Acts apply to me?

No. Private sector employers are only required to comply with the Acts if they have fewer than 500 employees.

Federal employees are eligible to take paid sick leave under the Emergency Paid Sick Leave Act. However, only some federal employees are eligible to take expanded family and medical leave under the Emergency Family and Medical Leave Expansion Act. An employee's eligibility will depend on whether they are covered under Title I or Title II of the FMLA. The DOL encourages federal employees to discuss questions about their eligibility for expanded family and medical leave with their employers or with the Office of Personnel Management. Additional FAQs regarding public sector employers will be forthcoming.



4. If providing child care-related paid sick leave and expanded family and medical leave at my business with fewer than 50 employees would jeopardize the viability of my business as an ongoing concern, how do I take advantage of the small business exemption?

To elect this small business exemption, you should document why your business with fewer than 50 employees meets the criteria set forth by the DOL, which will be addressed in more detail in forthcoming regulations. You should not send any materials to the DOL when seeking a small business exemption for paid sick leave and expanded family and medical leave.

5. How do I count hours worked by a part-time employee for purposes of paid sick leave or expanded family and medical leave?

A part-time employee is entitled to leave for his or her average number of work hours in a two-week period. Therefore, you calculate hours of leave based on the number of hours the employee is normally scheduled to work. If the normal hours scheduled are unknown, or if the part-time employee's schedule varies, you may use a six-month average to calculate the average daily hours. Such a part-time employee may take paid sick leave for this number of hours per day for up to a two-week period, and may take expanded family and medical leave for the same number of hours per day up to ten weeks after that.

If this calculation cannot be made because the employee has not been employed for at least six months, use the number of hours that you and your employee agreed that the employee would work upon hiring. If there is no such agreement, you may calculate the appropriate number of hours of leave based on the average hours per day the employee was scheduled to work over the entire term of his or her employment.

6. When calculating pay due to employees, must overtime hours be included?

Yes. The Emergency Family and Medical Leave Expansion Act requires you to pay an employee for hours the employee would have been normally scheduled to work even if that is more than 40 hours in a week.

However, the Emergency Paid Sick Leave Act requires that paid sick leave be paid only up to 80 hours over a two-week period. For example, an employee who is scheduled to work 50 hours a week may take 50 hours of paid sick leave in the first week and 30 hours of paid sick leave in the second week. In any event, the total number of hours paid under the Emergency Paid Sick Leave Act is capped at 80.

If the employee's schedule varies from week to week, please see the answer to Question 5, because the calculation of hours for a full-time employee with a varying schedule is the same as that for a part-time employee.

Please keep in mind the daily and aggregate caps placed on any pay for paid sick leave and expanded family and medical leave as described in the answer to Question 7.

Please note that pay does not need to include a premium for overtime hours under either the Emergency Paid Sick Leave Act or the Emergency Family and Medical Leave Expansion Act.

7. As an employee, how much will I be paid while taking paid sick leave or expanded family and medical leave under the FFCRA?

It depends on your normal schedule as well as why you are taking leave.

If you are taking paid sick leave because you are unable to work or telework due to a need for leave because you: (1) are subject to a federal, state or local quarantine or isolation order related to COVID-19; (2) have been advised by a health



care provider to self-quarantine due to concerns related to COVID-19; or (3) are experiencing symptoms of COVID-19 and are seeking medical diagnosis, you will receive for each applicable hour the greater of:

- Your regular rate of pay;
- The federal minimum wage in effect under the FLSA; or
- The applicable state or local minimum wage.

In these circumstances, you are entitled to a maximum of \$511 per day, or \$5,110 total, over the entire paid sick leave period.

If you are taking paid sick leave because you are: (1) caring for an individual who is subject to a federal, state or local quarantine or isolation order related to COVID-19 or an individual who has been advised by a health care provider to self-quarantine due to concerns related to COVID-19; (2) caring for your child whose school or place of care is closed, or child care provider is unavailable, due to COVID-19 related reasons; or (3) experiencing any other substantially similar condition that may arise, as specified by the Secretary of Health and Human Services (HHS), you are entitled to compensation at two-thirds of the greater of the amounts above. Under these circumstances, you are subject to a maximum of \$200 per day, or \$2,000 over the entire two week period.

If you are taking expanded family and medical leave, you may take paid sick leave for the first 10 days of that leave period, or you may substitute any accrued vacation leave, personal leave, or medical or sick leave you have under your employer's policy. For the following 10 weeks, you will be paid for your leave at an amount no less than two-thirds of your regular rate of pay for the hours you would be normally scheduled to work. The regular rate of pay used to calculate this amount must be at or above the federal minimum wage, or the applicable state or local minimum wage. However, you will not receive more than \$200 per day or \$12,000 for the 12 weeks that include both paid sick leave and expanded family and medical leave when you are on leave to care for your child whose school or place of care is closed, or child care provider is unavailable, due to COVID-19 related reasons.

To calculate the number of hours for which you are entitled to paid leave, please see the answers to Questions 5-6 that are provided in this guidance.

8. What is my regular rate of pay for purposes of the FFCRA?

For purposes of the FFCRA, the regular rate of pay used to calculate your paid leave is the average of your <u>regular rate</u> over a period of up to six months prior to the date on which you take leave.¹ If you have not worked for your current employer for six months, the regular rate used to calculate your paid leave is the average of your regular rate of pay for each week you have worked for your current employer.

If you are paid with commissions, tips or piece rates, these wages will be incorporated into the above calculation.

You can also calculate this amount for each employee by adding all compensation that is part of the regular rate over the above period and divide that sum by all hours actually worked in the same period.

¹ If you are a federal employee, the state or local minimum wage would be used to calculate the wages owed to you only if the federal agency that employs you has broad authority to set your compensation and has decided to use the state or local minimum wage.



9. May I take 80 hours of paid sick leave for my self-quarantine and then another amount of paid sick leave for another reason provided under the Emergency Paid Sick Leave Act?

No. You may take up to two weeks—or 10 days—(80 hours for a full-time employee or, for a part-time employee, the number of hours equal to the average number of hours that the employee works over a typical two-week period) of paid sick leave for any combination of qualifying reasons. However, the total number of hours for which you receive paid sick leave is capped at 80 hours under the Emergency Paid Sick Leave Act.

10. If I am home with my child because his or her school or place of care is closed, or child care provider is unavailable, do I get paid sick leave, expanded family and medical leave, or both—how do they interact?

You may be eligible for both types of leave, but only for a total of 12 weeks of paid leave. You may take both paid sick leave and expanded family and medical leave to care for your child whose school or place of care is closed, or child care provider is unavailable, due to COVID-19 related reasons. The Emergency Paid Sick Leave Act provides for an initial two weeks of paid leave. This period, thus, covers the first 10 workdays of expanded family and medical leave, which are otherwise unpaid under the Emergency and Family Medical Leave Expansion Act unless you elect to use existing vacation, personal, or medical or sick leave under your employer's policy. After the first 10 workdays have elapsed, you will receive two-thirds of your regular rate of pay for the hours you would have been scheduled to work in the subsequent 10 weeks under the Emergency and Family Medical Leave Expansion Act.

Please note that you can only receive the additional 10 weeks of expanded family and medical leave under the Emergency Family and Medical Leave Expansion Act for leave to care for your child whose school or place of care is closed, or child care provider is unavailable, due to COVID-19 related reasons.

11. Can my employer deny me paid sick leave if my employer gave me paid leave for a reason identified in the Emergency Paid Sick Leave Act prior to the Act going into effect?

No. The Emergency Paid Sick Leave Act imposes a new leave requirement on employers that is effective beginning on April 1, 2020.

12. Is all leave under the FMLA now paid leave?

No. The only type of family and medical leave that is paid leave is expanded family and medical leave under the Emergency Family and Medical Leave Expansion Act when such leave exceeds 10 days. This only includes leave taken because the employee must care for a child whose school or place of care is closed, or child care provider is unavailable, due to COVID-19 related reasons.

13. Are the paid sick leave and expanded family and medical leave requirements retroactive?

No.

14. How do I know whether I have "been employed for at least 30 calendar days by the employer" for purposes of expanded family and medical leave?

You are considered to have been employed by your employer for at least 30 calendar days if your employer had you on its payroll for the 30 calendar days immediately prior to the day your leave would begin. For example, if you want to take leave on April 1, 2020, you would need to have been on your employer's payroll as of March 2, 2020.



If you have been working for a company as a temporary employee, and the company subsequently hires you on a full-time basis, you may count any days you previously worked as a temporary employee toward this 30-day eligibility period.

Source: U.S. Department of Labor

Coronavirus (COVID-19) Resources

Coronavirus (COVID-19) is an emerging challenge across the world for employers. We've gathered some materials to help you stay on top of employee concerns. We recommend you check the links to the left — we will show key information at the top of this section. Check back frequently for updates as information changes daily.

Scroll down for state resources.

Federal Resources

CDC Materials

In response to the COVID-19 outbreak, the U.S. Centers for Disease Control and Prevention (CDC) has issued:

- Interim Guidance for Businesses and Employers to Plan and Respond to <u>Coronavirus Disease</u>, which provides recommended workplace strategies for employers and guidance on how to decrease COVID-19 spread, information on how to respond to outbreaks, and additional resources; and
- <u>Public Health Response to the Coronavirus Disease 2019 Outbreak</u>, which provides a chronological timeline and summary of the virus, cases reported in the United States, and the agency's public health response to the illness.

The CDC has also created the following posters for download:

- What you need to know (<u>English</u>, <u>Spanish</u>, <u>Chinese</u>)
- What to do if you are sick (English, Spanish, Chinese)
- Stop the spread of germs (English, Spanish, Chinese)
- Symptoms of coronavirus (English, Spanish)
- President's Coronavirus Guidance: 15 Days to Slow the Spread
- Workplace, School and Home Guidance
- See all CDC print resources

The CDC has also compiled a list of <u>Phone Numbers for State and Local Health Departments</u>. Keep up to date on CDC guidance for specific industries, latest updates, and resources on the <u>Coronavirus Disease 2019 (COVID-19)</u> main page.

DOL Materials

The U.S. Department of Labor (DOL) has created a <u>resource page</u> for workers and employers. The DOL's Wage and Hour Division has posted these posters and guidance:

- <u>Families First Coronavirus Response Act: Employer Paid Leave Requirements</u>
- Families First Coronavirus Response Act: Employee Paid Leave Rights
- Employee Rights: Paid Sick Leave and Expanded Family and Medical Leave Under the Families First Coronavirus Response Act
- <u>Families First Coronavirus Response Act Notice Frequently Asked</u>
 Questions
- COVID-19 and the American Workplace
- <u>Fact Sheet #70: Frequently Asked Questions Regarding Furloughs and</u>
 Other Reductions in Pay and Hours Worked Issues
- COVID-19 or Other Public Health Emergencies and the Fair Labor Standards Act Questions and Answers
- COVID-19 and the Family and Medical Leave Act Questions and Answers

EEOC Materials

The U.S. Equal Employment Opportunity Commission (EEOC) has created a landing page entitled What You Should Know About the ADA, the Rehabilitation Act, and COVID-19, which provides links to resources and guidance.

HHS Materials

In response to COVID-19, the Office of Civil Rights for the U.S. Department of Health and Human Services (HHS) issued a <u>bulletin</u> regarding HIPAA Privacy and COVID-19.

OSHA Materials

The U.S. Occupational Safety and Health Administration (OSHA) has created a COVID-19 <u>website</u> for workers and employers that addresses the disease and provides guidance and other resources for preventing exposure to and infection with the virus.

Topics covered include:

- Background
- Hazard Recognition
- Medical Information
- Standards
- Control and Prevention
- Additional Resources

OSHA has also issued the publication <u>Guidance on Preparing Workplaces for COVID-19</u>.

Small Business Administration Materials

The U.S. Small Business Administration has issued guidance entitled <u>SBA</u> <u>Disaster Assistance in Response to the Coronavirus</u>, explaining how the SBA is offering designated states and territories low-interest federal disaster loans for working capital to small businesses suffering substantial economic injury as a result of the coronavirus (COVID-19). Also see <u>Coronavirus (COVID-19): Small Business Guidance & Loan Resources</u>.

State Resources

We are adding links to state resources daily, below. Check this section often for links to new or updated resources.

Alabama

Department of Labor

• Department of Labor, COVID-19 Resources

Arkansas

Department of Health

• COVID-19 Guidance for Employers

Arizona

Department of Health Services

• Guidance for Community and Business Partners

California

Cal/OSHA

Guidance for Employers

- <u>Cal/OSHA Interim Guidelines for General Industry on 2019 Novel</u> Coronavirus Disease (COVID-19)
- Interim Guidance for Businesses and Employers to Plan and Respond to Coronavirus Disease 2019
- Guidance on Requirements to Protect Workers from Coronavirus

Educational Materials and Fact Sheets

- Safety & Health Fact Sheet | Aerosol Transmissible Diseases (PDF)
- The California Workplace Guide to Aerosol Transmissible Diseases (PDF)

Model Written Plans and Programs

- Aerosol Transmissible Diseases Model Exposure Control Plan (Word)
- Aerosol Transmissible Diseases Model Laboratory Biosafety Plan (Word)
- Aerosol Transmissible Diseases Referring Employer Model Written <u>Program</u> (Word)

Department of Industrial Relations (DIR)

 <u>Coronavirus Disease (COVID-19) – FAQs</u>: Employee leave options, compensation, and salary.

Department of Public Health (DPH)

COVID-19 Updates

Employment Development Department (EDD)

- Benefits for Workers Impacted by COVID-19
- Coronavirus 2019 (COVID-19) FAQs

Labor and Workforce Development Agency

- Benefits for Workers Impacted by COVID-19
- COVID-19 Resources for Employers and Workers

San Francisco

Office of Labor Standards Enforcement

• Coronavirus COVID-19 Guidance and Resources

Office of Economic and Workforce Development

 Assistance and Guidance for Businesses and Workers Impacted by <u>COVID-19</u>

Colorado

Department of Labor and Employment

- Information and Resources on Coronavirus
- Emergency Rules on Paid Sick Leave for COVID-19
- Emergency Leave with Pay (Colorado HELP) Rules

Connecticut

Department of Labor

- FAQs about coronavirus (COVID-19) for workers and employers
- SharedWork program (provides employers with a layoff alternative)

State Government

Coronavirus Disease 2019

Delaware

Department of Labor

 The Delaware Department of Labor Expands Unemployment Benefits to Workers Affected by the COVID-19 Pandemic

Division of Public Health

• COVID-19 Resources for Businesses

District of Columbia

Mayor's Office

- Recovery Resources for Businesses
- Coronavirus DC resources

Florida

Department of Economic Opportunity

• Reemployment Assistance COVID-19 Frequently Asked Questions

Georgia

Department of Labor

• Unemployment guidance in light of COVID-19

Department of Public Health

• Coronavirus (COVID-19) response and resources

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Workforce Development

- Unemployment Insurance Guidance for Workers and Employers
- Employers COVID-19 and Unemployment Insurance Questions
- Employers Voluntary Shared Work Program

Department of Revenue

 FAQs (Small Business Relief Program, Income and Withholding Tax, and other taxes)

Illinois

Department of Employment Security

COVID-19 and Unemployment Benefits

Illinois Department of Public Health

Business and Organization Guidance

Indiana

Department of Labor

• Coronavirus (COVID-19)

Kansas

Department of Health and Environment

COVID-19 Updates

Department of Labor

- COVID-19 Response Resources
- Shared Work Program
- Employer Spreadsheet Filing for Unemployment Insurance

Louisiana

Workforce Commission

• COVID-19 Information

Maine

Department of Labor

• Resources for Workers and Businesses on COVID-19

Maryland

Department of Labor

- <u>Frequently Asked Questions About COVID-19 and Maryland's</u>
 Unemployment Insurance Benefits Administration
- COVID-19 Layoff Aversion Fund

State Government

• Coronavirus (COVIS-19) Information for Businesses

Massachusetts

Department of Public Health

• COVID-19 Guidance and Directives

Labor and Workforce Development

• COVID-19 Unemployment Information

Michigan

Department of Health and Human Services

• Coronavirus Resources for Employers and Workers

Minnesota

Department of Health

COVID-19 Information for Businesses and Employers

Department of Labor and Industry

Updates related to COVID-19

Minnesota Unemployment Insurance

COVID-19 (Coronavirus) and Unemployment Benefits

Mississippi

Department of Employment Security

- Mississippi Announces Support for Workers Impacted by COVID-19
- Novel Coronavirus (COVID-19) Response

Nevada

Department of Health and Human Services

- Information for Businesses and Workforce
- Nevada Health Response: COVID-19

New Jersey

Department of Labor & Workforce Development

- NJDOL and the Coronavirus (COVID-19): What Employers & Businesses Should Know
- NJDOL Benefits and the Coronavirus (COVID-19): What Employees Should Know

State Government

COVID-19/Novel Coronavirus Information for New Jersey Businesses

New York

New York State

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New Paid Leave for COVID-19

Department of Health

- Guidance on Essential Services
- New York State on Pause
- Protect yourself from COVID-19 and stop the spread of germs: English, Spanish, Bengali, Chinese, Haitian, Korean, Russian

Department of Labor

- <u>Unemployment Insurance</u> (seven-day waiting period waived for Unemployment Insurance benefits for people who are out of work due to COVID-19 closures or quarantines)
- Worker Adjustment and Retraining Notification

Office of the Attorney General

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Guidance on Coronavirus Resources and Warnings about Consumer Scams

North Carolina

Department of Health and Human Services

• Coronavirus Disease 2019 (COVID-19) Response in North Carolina

Department of Commerce and Employment Security

• COVID-19 Information

Ohio

Department of Health

• COVID-19 Resources

Office of Unemployment Insurance Operations

• Coronavirus and Unemployment Insurance Benefits

Oregon

Employment Department

- <u>COVID-19 Related Business Layoffs, Closures, and Unemployment</u> Insurance Benefits
- COVID-19 Scenarios & Benefits Available

Governor's Office

Coronavirus/COVID-19 Information and Resources for Employers

Secretary of State

• Employer Alert: Guidance for Employers on Coronavirus

Pennsylvania

Department of Labor and Industry

• Information for Pennsylvania Employees Impacted by COVID-19

Rhode Island

Department of Labor and Training

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COVID-19 Workplace Fact Sheet

South Carolina

Department of Health and Environmental Control

- Coronavirus Disease 2019
- Interim Guidance for Businesses and Employers
- Retail Food Service Establishments and COVID-19

Tennessee

Department of Labor & Workforce Development

 Information about Tennessee Unemployment Insurance benefits and Coronavirus

Texas

Workforce Commission

• If Your Employment Has Been Affected by the Coronavirus (COVID-19)

Utah

Workforce Services

• COVID-19 and Unemployment Insurance: FAQs for Employers

Washington

Department of Health

• Workplace and Employer Resources & Recommendations

Employment Security Department (ESD)

- FAQs for Workers and Businesses
- COVID-19 Scenarios & Benefits Available

Office of the Governor

 Resource List for Washington State Businesses and Workers Impacted by COVID-19 Coronavirus

Wisconsin

Department of Workforce Development

- Coronavirus Information for Public
- FAQs about COVID-19 and Wisconsin Unemployment Benefits