





### Issue 1, 2021

### Welcome

We are pleased to bring you our first *SuperVision* issue of the year. 2021 is anticipated to be a year of changes -- from a new presidential administration to a new phase of COVID-19 and vaccines -- and we are embracing that change internally. We thank Eric Kinder for serving as editor of *SuperVision* for several years. Eric is passing the torch to a new editor, Carrie Grundmann. Carrie is a Member and is stationed in both our Winston-Salem and Roanoke offices. Please feel free to reach out to <u>Carrie</u> if you have thoughts about this e-newsletter -- ideas for future articles, people you would like to see interviewed for their expertise, etc.

We are committed to resilience, collaboration, and providing essential information when you need it. Our goal this year is to continue to reimagine the ways we can help your business succeed in these unprecedented times. We hope you enjoy reading.

<u>Eric W. Iskra</u>, Chair, Labor & Employment Practice Group <u>Carrie H. Grundmann</u>, Executive Editor, *SuperVision* 

### Tax Credits Remain in Place for Employers Who Provide COVID-19 Leave

### By Eric E. Kinder

The Families First Coronavirus Relief Act that mandated two weeks of paid sick leave for COVID-19 reasons - and extended the FMLA by protecting leave relating to the need for child care because of COVID-19 - expired at the end of 2020. The stimulus package that was passed at the very end of 2020 extended the payroll tax subsidy for employers offering workers paid sick leave, **but did not extend the mandate**. While employers are no longer required to provide paid sick leave, or additional FMLA leave, for COVID-19 reasons (unless required to do so by state or local law), you can choose to do so and claim a federal tax credit for leave taken by March 31, 2021.

Click **here** to read the entire article.

## Employer-Provided Student Loan Repayment Assistance Approved by Congress

By Carrie H. Grundmann

When the Consolidated Appropriations Act ("CAA"), 2021, was signed into law by Donald Trump on December 27, 2020, it meaningfully opened the door for employers to assist employees with student loan debt. The CAA authorized employers to contribute up to \$5,250 per employee per year in loan repayment assistance. A similar provision previously was included in the CARES Act, however, it expired on December 31, 2020. With the short duration, few employers took advantage of the program. The newly enacted legislation remains in effect through the end of 2025, with the potential to be renewed thereafter.

Click **here** to read the entire article.

# Change in Administration May Impact Recent DOL and EEOC Guidance

#### By Sarah E. Kowalkowski

In January, just prior to the inauguration, the Trump administration issued guidance and rule changes on a variety of issues, including the Independent Contractor Test and Religious Discrimination Guidance. Many recent changes implemented by the Trump administration at the Department of Labor and Equal Employment Opportunity Commission are now on hold and more changes are expected. On January 20, 2021, the Biden administration instructed the heads of executive departments and agencies, including the EEOC and DOL, to essentially press pause on all rulemaking that was underway. Since that time, the DOL has rescinded three opinion letters because they were based on rules that have not yet gone into effect. One of these opinion letters addressed whether a restaurant may institute a tip pool under the Fair Labor Standards Act that includes hosts and hostesses (for whom a tip credit is not taken). Additional opinion letters issued under the Trump administration may also be withdrawn as the DOL aligns itself with the priorities and goals of the Biden administration.

Click **here** to read the entire article.

## What Does a Biden Administration and Democratic Control of Congress Mean for Labor Policy?

#### By Mitchell J. Rhein

In February 2020, the House of Representatives passed the Protecting the Right to Organize Act (the "PRO Act"), codifying several Obama-era decisions and rulemakings that facilitate union organizing and make it easier for unions to win representation elections. It would ban "Right-to-Work" laws, strengthen penalties for unfair labor practice charges, allow secondary boycotts, and require employers and unions to arbitrate during initial contract negotiations until the contract is ratified instead of simply requiring the parties to bargain in good faith.

President Biden supports the PRO Act, but it stands little chance of passing in the Senate.

Click **here** to read the entire article.

# Biden Administration Considering an OSHA Standard for COVID-19

By Mark E. Heath

The Biden administration already has begun to implement changes at the Occupational Safety and Health Administration. In one of his first Executive Orders, President Biden directed OSHA to revisit the issue of a national standard to control the spread of COVID-19 in the workplace.

Click **here** to read the entire article.

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