

The Path Forward: One Year Later

PRESENTED BY:

Domenique Camacho Moran, Esq.

Friday, March 19, 2021



Disclaimer

The information provided in this presentation does not, and is not intended to, constitute legal advice. This has been prepared for informational purposes and general guidance only and is not intended to be a thorough, in-depth analysis of specific issues. The information contained in this presentation does not constitute professional advice and is not intended to substitute for professional legal advice. Please be advised, the rapidly changing public health crisis has resulted in frequent changes to the legal and regulatory guidance regarding COVID-19 legislation. Information contained in this presentation may not constitute the most up-to-date legal or other information.

IRS Circular 230 Disclosure: To the extent this presentation contains federal tax advice, such advice was not intended to be used, and cannot be used by any taxpayer, for the purpose of (a) avoiding penalties under the Internal Revenue Code or (b) promoting, marketing, or recommending to another party any transaction or matter addressed herein.

The Path Forward...



The American Rescue Plan Act Extends Tax Credits

- ❑ Mandate expired on 12.31.2020; Tax credit available through 9.30.2021
- ❑ Leave bucket resets on 4.1.2021
- ❑ Emergency Paid Sick Leave Qualifying Conditions
 - ✓ Required to quarantine/isolate due to exposure
 - ✓ Symptomatic,
 - ✓ Tests COVID+
 - ✓ **Waiting for COVID test results or diagnosis**
 - ✓ **Obtaining a COVID-19 vaccine; or**
 - ✓ **Illness due to COVID-19 vaccine.**

The American Rescue Plan Subsidizes COBRA

- ❑ 100% COBRA Subsidy from April 1 – September 30, 2021
- ❑ Eligibility: Involuntary termination of employment (if not due to gross misconduct) or reduction of hours. Termination need not be COVID-related.
- ❑ Employers must notify eligible employees of subsidy option by May 31st
- ❑ Employees terminated before April 1st are eligible
- ❑ Employers must notify eligible employees subsidy will end on September 30th between August 16th and September 15th.

New York State Mandated Paid Time Off in 2021

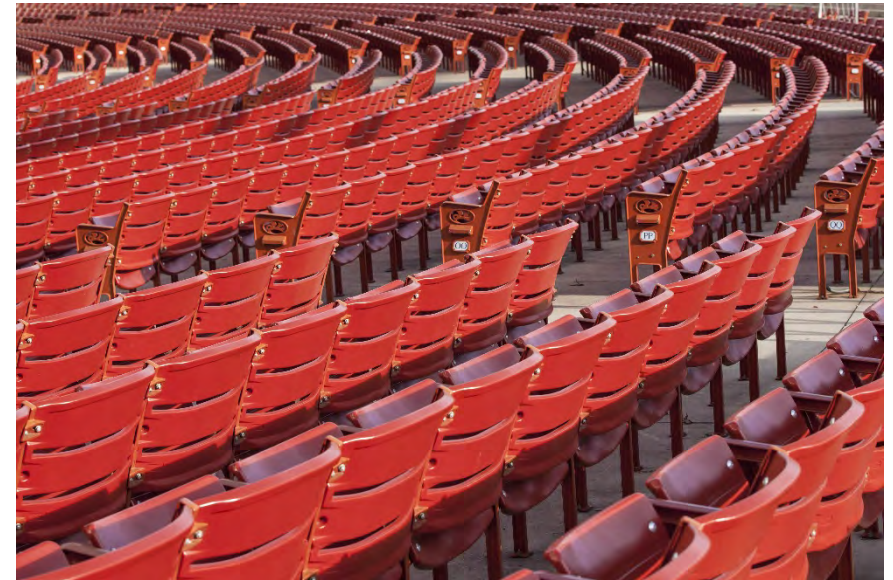
- If not offering FFCRA, NYS Paid COVID Leave
- NYS Paid COVID Vaccine Leave (Max 4 hours)
- NYS Paid Sick Leave.
 - ✓ <5 Employees – 40 hours unpaid sick (& safe) leave;
 - ✓ 5-99 Employees – 40 hours paid sick (& safe) leave;
 - ✓ 100+ Employees – 56 hours paid sick (& safe) leave.
- NYS Paid Family Leave – Eff. 1.1.2021
 - ✓ 12 weeks and 67% of compensation to weekly cap

Fewer Employees Required to Quarantine

- Fully vaccinated employees need not quarantine based on exposure.
- Eff. April 1st – No Travel Quarantine
 - ✓ Employers who choose to impose additional quarantine requirements, must pay employees - employees are not required to use accrued PTO.
- Modify Daily Questionnaire

Return to Workplace and Work Activities

- Schools return to in-person learning
- Entertainment Venues Reopen with limited capacity
- Remote Work Policies are in demand
- Prioritize Employee Wellness



Sexual Harassment Back in the Headlines

New Proposed Legislation: Employees in the Workforce Protections Package

- ✓ Claims can be brought up to 1 year after separation.
- ✓ New retaliation penalties.
- ✓ Crime to release confidential personnel files for purpose of “harassment, intimidation or embarrassment.”





Take a deep breath.



Additional Questions

**Domenique Camacho Moran, Partner
Head of the Labor + Employment Practice
Farrell Fritz, P.C.
dmoran@farrellfritz.com**