



Long Island City  
Partnership

# COVID-19 Town Hall: Employment Strategies During a Pandemic

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**PRESENTED BY:**

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## 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.

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# Agenda

- COVID-19 Related Absences
  - Emergency Paid Sick leave / NY COVID-19 Sick Leave
  - Emergency Family and Medical Leave Expansion Act
  - Responding to a Reluctant Workforce
- CARES Act: Key Employment Provisions
  - Unemployment Insurance Benefits
  - Payroll Protection Program

## FFCRA: Emergency Paid Sick Leave

### Employers with <500 employees

- April 1, 2020 – December 31, 2020.
- Employee is unable to work (or telework)
- 80 hours of paid sick leave **in addition to any other paid leave**, pro-rated for part-time employees.

### Qualifying Reasons for Leave with Pay (Regular Rate, max. \$511/day)

- Subject to a quarantine or isolation order;
- Advised by a health care provider to self-quarantine;
- Experiencing symptoms and seeking medical diagnosis;

### Qualifying Reasons for Leave with Pay (2/3 regular Rate, max. \$200/day)

- Caring for an individual subject to quarantine or isolation;
- Caring for a child whose school or place of care is closed (or child care provider is unavailable) due to COVID-19

## NYS Paid COVID-19 Sick Leave

< 10 Employees and  
less than \$1 million  
income

- Provide unpaid sick leave until the termination of quarantine or isolation

< 10 Employees and  
at least \$1 million  
income; 11-99  
Employees

- Provide 5 days paid sick leave during quarantine or isolation; then disability, NYPFL

100+ Employees;  
Public Employers  
(e.g., state, county,  
city, village, school  
districts)

- Additional 14 days paid sick leave during quarantine or isolation; then disability, NYPFL

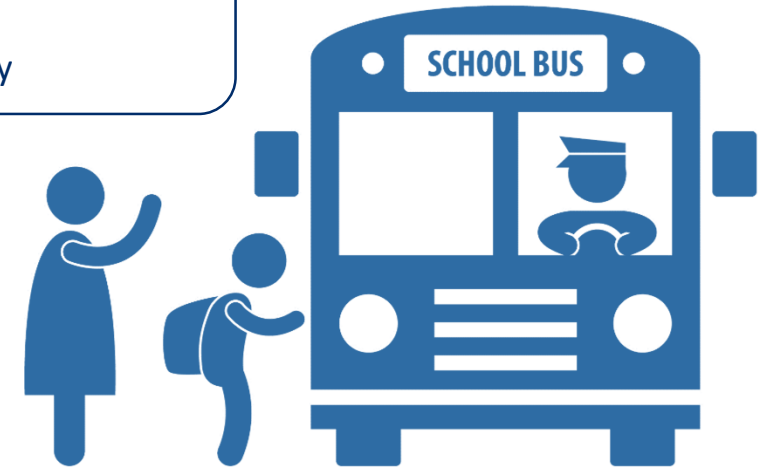
## FFCRA: Expanded FMLA

### Employers with <500 Employees

- April 1, 2020 – December 31, 2020.
- Employed for at least 30+ days and unable to work (or telework)
- Up to 12 weeks job-protected leave

### Qualifying Reason and Paid Leave Entitlement

- Caring for a child whose school or place of care is closed (or child care provider is unavailable) due to COVID-19
- 2/3 Regular Rate, capped at \$200/day



## FFCRA: Mandatory Notice

- ❑ Poster must be conspicuously posted, may be distributed online, posted on employer website, directly mailed or e-mailed to employees.
- ❑ Download poster: [https://bit.ly/FFCRA\\_Poster\\_English](https://bit.ly/FFCRA_Poster_English)



**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 (10 hours, or a part-time employee's lesser 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 \$5,115 total, and
  - 75% for qualifying reasons #4 and 5 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 75% 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. Any complaint or institution of proceedings under or related to this Act. Employees 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  
[doh.gov/employees/whd](http://doh.gov/employees/whd)



# FFCRA: Payroll Tax Credits



## Employers provide Paid Leave

- the Emergency Paid Sick Leave Act; and
- the Emergency Family and Medical Leave Expansion Act.

## Fully Refundable Tax Credits

- 100 % of “qualified leave wages” from April 1, 2020 through December 31, 2020.
- Maintain records supporting each employee’s leave.

## “Qualified Leave Wages”

- Wages paid for qualifying absence (subject to cap) *plus* “allocable qualified health plan expenses” *plus* “Employer’s share of Medicare tax.” [https://bit.ly/IRS\\_Tax\\_Credits](https://bit.ly/IRS_Tax_Credits)

# FFCRA: Demonstrating Need for Leave



I am subject to a Federal, State, or local quarantine or isolation order related to COVID-19. Please provide:

Name of government entity issuing order: \_\_\_\_\_

I have been advised by a health care provider to self-quarantine related to COVID-19. Please provide:

Name of health care provider: \_\_\_\_\_

I am experiencing COVID-19 symptoms and am seeking a medical diagnosis.

I am caring for an individual subject to an order of quarantine or isolation or has been self-quarantined by a health care provider. Please provide:

Name of individual you are caring for: \_\_\_\_\_

I am caring for my child whose school or place of care is closed (or child care provider is unavailable) due to COVID-19 related reasons, and no other person will be providing care for the child during the period for which I am receiving family medical leave. If leave is required to provide care for a child older than fourteen (14) during daylight hours, special circumstances exist requiring me to provide care. Please provide:

Name and age of child(ren) to be cared for: \_\_\_\_\_

Name of school/child care provider: \_\_\_\_\_



## Responding to a Reluctant Workforce



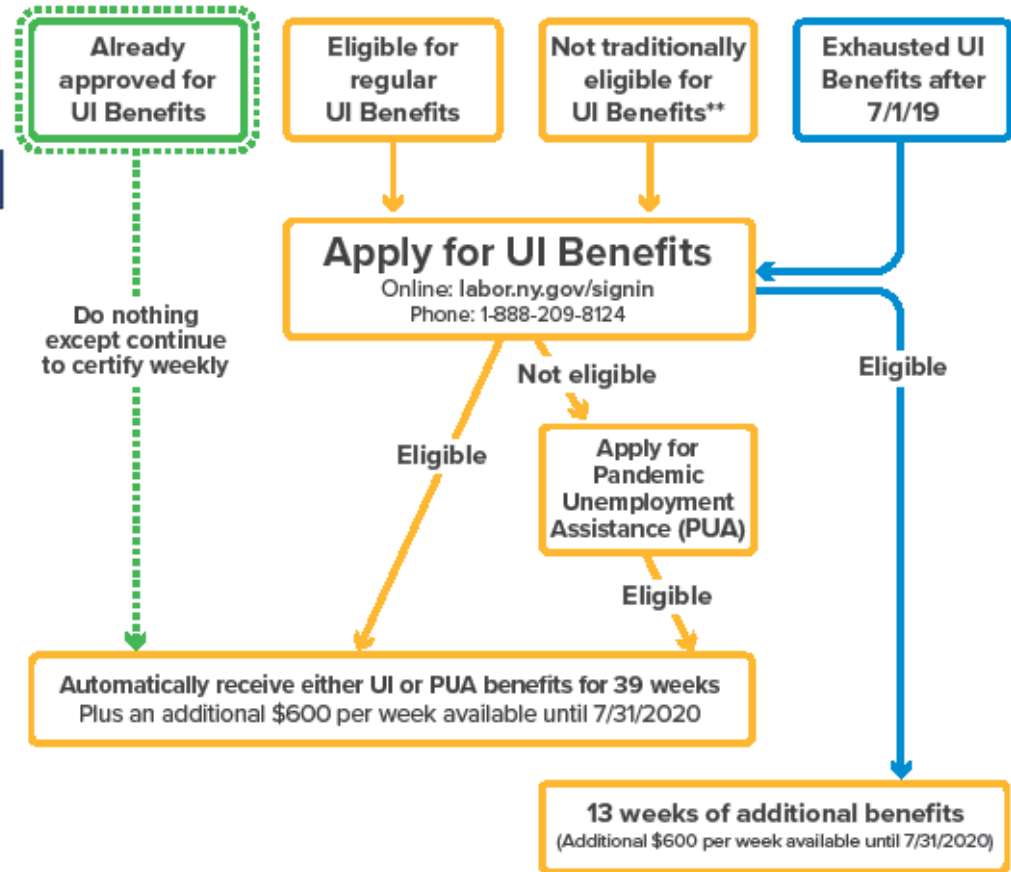
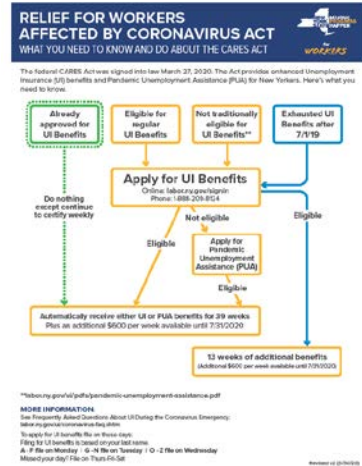
- Notice of COVID-19 Positive Tests
- Telework; PTO; Unpaid leave;
- Increase Safety Protocols;
- Keep employees engaged – communicate frequently, increase participation, and show appreciation.

\*\* Employees will not be eligible for unemployment insurance if work is available and employee chooses to stay home.

# NY State Unemployment Insurance after CARES



NY is waiving  
7-day waiting  
period



## **Coronavirus Aid, Relief and Economic Security Act: Payroll Protection Program Summary\* of Key Provisions**

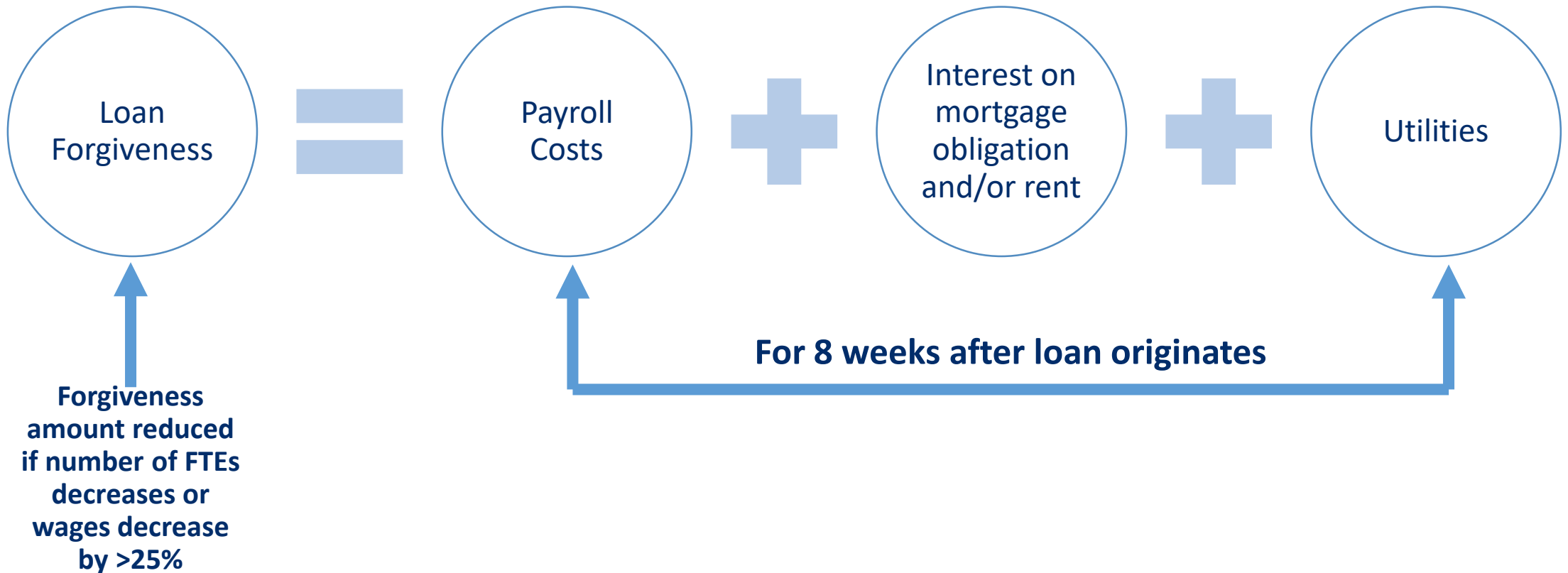
- 🔑 Legislation allocates \$350 billion to help small businesses keep workers employed.
- 🔑 Who is eligible? Small businesses or 501(c)(3) organizations with less than 500 employees.
- 🔑 Lenders will require a “Good Faith Certification”
  - “Uncertainty of current economic conditions” makes the loan “necessary” to support “ongoing operations”
  - Loan proceeds will be used to “retain workers”

\*The Treasury Department’s latest guidance can be found at [https://bit.ly/FAQ\\_PPP](https://bit.ly/FAQ_PPP).

## Coronavirus Aid, Relief and Economic Security Act: Payroll Protection Program Summary of Key Provisions

- 🔑 Maximum Loan up to 2.5 x average monthly “payroll costs,” not to exceed \$10 million.
- 🔑 “Payroll Costs”
  - Salary, wages, commissions (*not to exceed* \$100,000); plus
  - Payment for vacation, sick, family leave (*but not* “qualified sick leave wages”); plus
  - Cost of group health care benefits, including insurance premiums; plus
  - Payment of any retirement benefits; plus
  - Payment of state or local taxes

# Coronavirus Aid, Relief and Economic Security Act: Payroll Protection Program Summary of Key Provisions





# Additional Questions

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