

COVID-19 – Key Employment Issues Checklist

March 2020

Companies and their workforces are in unprecedented circumstances, with COVID-19 changing situations and advice on a frequent basis. In this checklist, we have set out below the key issues faced by employers across France, Germany, the UK and the USA and the related measures taken by Governments.

	Key topics covered	France	Germany	UK	USA
COMPANY	Tax measures	✓	✓	✓	✓
	Social security measures	✓	✓		
EMPLOYER	Sick pay	✓	✓	✓	✓
	Enforced leave	✓	✓	✓	✓
	Temporary lay-offs		✓	✓	✓
	Reduction in pay/hours	✓	✓	✓	✓
	Terminations	✓	✓	✓	✓
WORKFORCE	Teleworking	✓	✓	✓	✓
	Travel	✓	✓	✓	✓
	Preventive actions	✓	✓	✓	✓
	Employees with dependents	✓	✓	✓	✓

COMPANY

Tax measures (deferrals, reductions)

France

- Companies can request from their tax office the deferral, without penalty, of the payment of their next instalments of direct taxes (corporate income tax, payroll tax).
- If companies have already paid these taxes for the month of March, they can either oppose the SEPA direct debit at their bank or request a refund from their tax office.
- At any time, self-employed workers can modulate the rate and the instalments of withholding at source. They can also defer the payment of withholding at source instalments on their professional income.
- It is possible to suspend monthly payments of corporate real property tax (so called "CFE") or land tax. The remaining amount will be deducted from the balance without penalty.

Germany

- Parliament is expected to pass legislation soon to make it easier for companies to defer the payment of taxes if such taxes are considered an undue burden. The loss of revenues due to a temporary company shut-down is expected to be considered an undue burden.
- Companies may reduce advance tax payments upon completing an application process with the tax authority.
- The government plans to advise the tax authority to refrain from requesting penalty surcharges for late payments and enforcement of outstanding payments until 31 December 2020.
- The government will advise public financial institutions to provide easy access to government loans and securities, the details of which will depend on the size of the affected company by revenue.

UK

- All employers in all sectors (including both profit and not-for-profit) will be eligible for the Coronavirus Job Retention Scheme. Under this scheme, HM Revenue & Customs will provide grants to cover 80% of salaries of all employees who are furloughed (i.e. put on leave of absence) and kept on payroll up to a cap of £2,500 per employee per month. The grants will cover all employees who are paid through the UK's PAYE withholding system, and were on payroll as at 28 February 2020. They will be backdated to 1 March 2020 and will continue for a minimum of 3 months. There will be no limit on funding. The first grants are to be paid within weeks and the aim is to do this by the end of April. Further guidance will be published shortly.
- Businesses and self-employed people who are experiencing difficulty meeting tax liabilities may be eligible to receive support on a case-by-case basis through HMRC's "Time to Pay" arrangements. Those concerned about being able to pay their taxes due to COVID-19 should contact HMRC through a dedicated helpline: 0800 0159 559.
- The Government has deferred until April 2021 proposed changes around the treatment of self-employed contractors disguised as employees under "IR35".

USA

- The Families First Coronavirus Response Act (the "Response Act") has been passed by the House of Representatives and the Senate and is expected to be signed by the President. Measures include an offsetting employer-side payroll tax credit to be administered by the IRS against an employer's portion of social security tax obligations, as set out below.
- A payroll tax credit for employers equal to 100% of qualified family leave wages required to be paid by the Emergency Family and Medical Leave Expansion Act that are paid by an employer for each quarter (capped at \$200 per day and \$10,000 for all quarters).
- A payroll tax credit for employers equal to 100% of qualified sick leave wages required to be paid by the Emergency Paid Sick Leave Act that are paid by an employer for each quarter (for each eligible employee capped at \$200-\$511 per day, subject to a further cap on the aggregate number of days for such employee per quarter determined based on a formula).

Social security measures (deferrals, reductions)

France

- Companies whose URSSAF due date falls on the 15th of the month may defer all or part of the payment of their employee and employer contributions for the due date of 15 March 2020. The date of payment of these contributions may be postponed for up to three months. No penalty will be applied. A deferral is also possible for supplementary retirement benefit.
- Exemption from social security contributions for small companies as long as the economic situation persists.
- For self-employed workers, the contribution due on 20 March 2020 will not be levied and will be postponed over subsequent deadlines. Self-employed workers can also request payment extensions, an adjustment of their contribution schedule, the intervention of the social action for the partial or total payment of their contributions or for the allocation of exceptional financial aid.

Germany

- To the extent employees are on “short-time work” (see below), the employer will be fully reimbursed for social security contributions.
- The payment of social security contributions may be deferred if it constitutes an undue burden and later payment is ensured. Government plans to advise authorities to be generous regarding the prerequisites and social security authorities are expected to issue guidelines soon.

UK

- HMRC “Time to Pay” arrangements may cover employer’s National Insurance liabilities on a case-by-case basis.

USA

No social security measures have been put in place at this time.

EMPLOYER

Sick pay (eligibility, obligations to pay, recovery from government)

France

- Persons placed in isolation due to actual or potential contact with the virus, or who are kept at home and unable to work, are eligible for daily sickness benefits (without a waiting period), which may be granted to employees, self-employed persons or parents due to the confinement of their child (where the child is under 16 years of age).
- The stoppage of work shall be established by the sickness insurance fund to which the insured person belongs or, where appropriate, by the medical officers of the national sickness insurance fund and the central fund of the agricultural social mutual insurance fund, who must forward it without delay to the insured person's employer.

Germany

- Employees directly affected by COVID-19 are entitled to full sick pay from the employer for up to six weeks. Following this period, health insurance steps in and continues to provide reduced payments.
- If the affected employee is ordered by the competent health authority to remain in quarantine, the employer is eligible for a full reimbursement of the sick pay from the government.

UK

- Employees who earn over £118 per week (or £120 from 6 April 2020) are entitled to receive statutory sick pay ("SSP") if they are off work sick. These employees will now be entitled to SSP if they are self-isolating due to COVID-19 in accordance with official guidance. SSP will be payable from the first day of absence (on or after 13 March 2020) at £94.25 (or £95.85 from 6 April 2020) per week.
- Employers with fewer than 250 employees may be able to claim a refund of up to two weeks' SSP per employee off work due to COVID-19 symptoms or self-isolation. The government will work with employers to set up a repayment mechanism.
- Employers should not require a GP note from employees off work due to COVID-19 and this will not be required to obtain an SSP refund. From Friday 20 March 2020, an alternative "isolation note" from NHS 111 is now available online [here](#).

USA

- Under the Response Act, from 2 April 2020 to 31 December 2020, the following will apply to employers with fewer than 500 employees.
- Paid sick leave ("PSL") for up to 2 weeks where, related to COVID-19, employees are in quarantine (on healthcare advice), experiencing symptoms, or caring for such an individual or child. PSL is paid at 100% (capped per employee at \$511 per day or \$5,110 aggregate) or 67% where employees are caring for others (capped per employee at \$200 per day or \$2,000 aggregate). Part-time workers will be paid by average hours worked.
- Paid family leave ("PFL"): up to 12 weeks of job-protected leave to care for a child if the school or place of childcare, or the childcare provider, is unavailable due to COVID-19. The first 10 days of PFL is unpaid (but an employee may use paid time-off or PSL for the first 10 days). PFL is paid at 67% of the employee's regular rate (capped per employee at \$200 per day and \$10,000 in aggregate).
- An offsetting employer-side payroll tax credit to be administered by the IRS.

Enforced leave / use of holiday (paid vs unpaid)

France

- In exceptional circumstances, the employer may change the order and dates of departure on leave less than one month before the planned departure date. The employer may therefore move leave already scheduled by an employee to another period in the future to cover the 14-day period of confinement. However, if the employee has not scheduled paid holidays, the employer cannot impose them.
- The government has prepared a draft decree to be adopted in the next few days to modify the conditions for taking paid holidays and to allow the employer to unilaterally impose or modify the dates for taking part of the paid holidays, days of reduction in working hours and days of rest affected on the employee time savings account.

Germany

- In principle, employers may instruct employees to take paid leave if required by urgent operational reasons. This includes circumstances which arise from the operational organisation, the technical workflow, and similar circumstances. Before ordering enforced leave, the works council (if elected) must give its consent. However, the entire entitlement to leave must not be "dictated" by the employer. At least 2/5 of the remaining leave should be left at the employee's disposal.
- Unpaid enforced leave can only be ordered if a corresponding provision has been included in the employment agreement, which is not typically the case.

UK

- Employers may require staff to take annual leave at certain times, if their employment contracts do not prohibit this. They should receive holiday pay as normal, unless agreed otherwise with the employees.
- Employers must generally give employees at least twice as many days' notice as the number of days' annual leave they are being required to take (for example, 10 days' notice for five days' annual leave). This should be in writing and, where possible, specify relevant dates.
- Employers may reduce employee hours or provide employees with no work for a period (see below for further detail).

USA

- Employers may require employees who are exempt under the U.S. Fair Labor Standards Act to use vacation or paid time off in the case of a workplace closure due to COVID-19, provided that the exempt employee receives his or her full guaranteed weekly salary. If an exempt employee does not have sufficient vacation time or paid time off available, the employee generally must still receive their salary for any week in which he or she performs any work.

Temporary layoffs

France

No specific temporary layoff measures have been put in place at this time.

Germany

- As a general rule, employees remain eligible for full pay even if the employer cannot provide sufficient work. This is generally true even if the employer is forced to shut-down the company by the authorities. However, in specific circumstances, the employer may apply subsidised “short-time work”, which results in a reduction of pay and hours (see below).
- It is currently being discussed whether a forced shut-down will result in the employer being eligible for a full reimbursement of salaries. As this is an open issue, currently the concept of “short-time work” is recommended for reducing personnel costs and keeping qualified staff at the same time (see below).

UK

- Employers may require employees to cease work with or without pay for a temporary period (a “Lay-off”). A Lay-off without pay is permitted only if provided for in an employment contract or a trade union agreement, or if an employer receives the employee’s consent. Legislation may be introduced to allow Lay-offs without express contractual provision or consent.
- If provided for in their employment contracts, employees may be entitled to receive “Contractual Guarantee Pay” during a Lay-off period. If the Lay-off is unpaid, employers may have to pay “Statutory Lay-off Pay” of £29 per day if certain criteria are met (including one month’s continuous employment) for up to five days in any three-month period.
- If a Lay-off period continues for four consecutive weeks or six weeks within a period of 13 weeks (of which no more than three are consecutive), employees may be entitled to claim statutory redundancy pay if certain conditions are met (including two years’ continuous service).

USA

- Temporary lay-offs of less than six months do not trigger WARN Act notification requirements (discussed below).

Reduction in pay and/or hours

France

- Unilateral reduction of pay or hours by companies is prohibited.
- Businesses whose activity is impacted by COVID-19 may be eligible for a partial reduction of activity scheme (“activité partielle”) implemented by reducing employee working time or closing all or part of the company. Employee consent is not required (except for protected employees).
- Requests must be submitted on <https://activitepartielle.emploi.gouv.fr/> within 30 days of the partial reduction of activity, with retroactive effect and implementation may require consultation with the company's Social Economic Committee (SEC).
- During the partial activity period, the company will pay employees (whose employment contract is suspended due to the company's closure) 70% of their monthly gross remuneration. The State and Unemployment Fund will co-finance reimbursement of all or part of this to companies at EUR 7.74 per hour (for companies with fewer than 250 employees) or EUR 7.23 per hour (for companies with more than 250 employees).
- A decree to be adopted will increase the reimbursement allowance to 70% of gross hourly wage limited to 4.5 times the minimum wage schedule (EUR 4,847 per month for a full time employee). This hourly rate cannot be less than EUR 8.03.

Germany

- By applying the special German scheme “short-time work” (“Kurzarbeit”), employers can reduce the costs caused by limited workload due to COVID-19 and avoid termination of employment relationships. Under short-time work, employers reduce the working time of employees which results in a corresponding reduction of the employees' remuneration. The unemployment agency compensates the income loss by paying 60/67% of the reduced remuneration (capped to defined maximum amounts). In addition, due to recent COVID-19 legislation, the unemployment agency will reimburse 100% of the social security contributions paid by the employer.
- Introducing short-time work requires the employer to have contractual authorisation to reduce the working time and the remuneration which is regularly provided by collective bargaining agreements, works council agreements, employment contract terms or individual ad-hoc agreements.
- Besides short-time work, an employer and employee can mutually agree on a reduction of working time / remuneration, deferred payments, waivers of extra allowances etc.

UK

- Employers may reduce an employee's contractual hours and corresponding pay (“Short-time Working”) only if this is permitted in their employment contract or a trade union agreement or if they receive the employee's consent.
- During a Short-time Working period, employees should receive full pay unless their employment contracts provide for unpaid Short-time Working or Contractual Guarantee Pay of a different amount. If the Short-time Working arrangement is unpaid, employers may have to pay Statutory Lay-off Pay in relation to days on which no hours are worked.
- If a Short-term Working period continues for four consecutive weeks or six weeks within a period of 13 weeks (of which no more than three are consecutive), employees may be entitled to claim statutory redundancy pay if certain conditions are met (including two years' continuous service).

USA

- Employees who are exempt under the U.S. Fair Labor Standards Act (“FLSA”) must generally be paid their full salary for any work week in which they perform any work. Employers should track the type of work performed, as the exempt status of employees may change if they work remotely for a long period.
- Employees who are non-exempt under the FLSA are only required to be compensated for hours worked (including while in self-quarantine). In certain states, payment obligations during self-quarantine may be triggered where the employer has required that employees self-quarantine and not work.
- Hours worked in self-quarantine or at home may be difficult to track and can increase the risk of off-the-clock and overtime claims. In order to mitigate these risks, employers should implement and communicate a policy that clarifies that employees should work only their regularly scheduled hours (and consider including a policy prohibiting unauthorised overtime) and to record all hours worked and breaks taken.

Terminations

France

- Redundancies are not prohibited, but the government encourages companies to implement partial activity as a remedy.
- If redundancies must be implemented, the company will have to comply with all French redundancy rules, including a valid economic justification, research of redeployment position and payment of severance indemnities.
- On the ongoing dismissal procedures, the government has not announced any measures. However, it is very likely that the ongoing procedures may be delayed due to containment.

Germany

- Employers and employees can agree on a termination of their employment relationship in writing at any time. To avoid disadvantages in terms of unemployment benefits, employees usually only agree to a termination where the applicable notice period is worked in full (as opposed to a payment in lieu of notice).
- Employers can unilaterally terminate employment relationships by giving notice due to operational reasons to the extent workplaces are made redundant. However, applicable notice periods have to be observed, the works council (if any) has to be involved and employees can challenge terminations before court, contesting the operational reasons. Depending on the number of dismissals in relation to the size of the relevant operational unit, negotiations with the works council (if any) and a mass dismissal procedure with the public authorities have to be completed prior to the execution of the dismissals.

UK

- Employees with two years' continuous service may have a claim for unfair dismissal where employment is terminated, unless there is a fair reason (as defined by statute) and the employer acted reasonably (i.e. followed a fair process). Dismissal on grounds of redundancy may be fair where an employer has reduced need for work of a particular kind or where a business or premises is shut down.
- Employers must follow a fair redundancy procedure, including informing/consulting with employees or, in collective redundancies of certain sizes, consulting with employee representatives over 30 or 45 days, depending on the number of employees. Employers should consider voluntary redundancy and ensure they provide adequate notice or payment in lieu of notice where applicable. For now, COVID-19 may be viewed as a "sudden disaster", constituting special circumstances under which full consultation requirements need not be complied with, in the context of the complete closure of a business, as long as the employer has taken all reasonable steps to comply.
- Employees will be entitled to statutory redundancy pay where they have worked for more than two years. Employers should check whether employees are entitled to enhanced redundancy pay.

USA

- The federal Worker Adjustment and Retraining Notification ("WARN") Act prohibits applicable employers (with 100 or more employees (excluding part-time employees) or 100 or more employees (who work at least 4,000 aggregate hours per week (excluding overtime), from ordering "plant closings" or "mass layoffs" without 60-days' written notice that, in each case, results in an "employment loss" (which includes a layoff exceeding six months or reduction in hours of more than 50% each month for six months). Failure to provide requisite notice or full pay and benefits in lieu can result in the employer being liable to each employee for back pay up to 60 days and benefits. A liable employer may also be subject to civil penalties of up to \$500 per day of violation.
- The WARN Act contains exceptions to providing full notice for certain faltering companies, unforeseeable business circumstances and natural disasters.
- The employer must show the requisite conditions have been satisfied but with respect to "unforeseeable business circumstances," deference is generally given to the employer's business judgment.
- An employer must ensure it complies with applicable state and local laws.

WORKFORCE

Teleworking

France

- Teleworking is mandatory for all positions that allow it until further notice.
- For jobs that are not eligible for teleworking, it is essential to respect the rules of distance: limiting meetings to what is strictly necessary, limiting grouping employees in small spaces, giving priority to team rotation, cancelling or postponing non-essential travel and ensuring that the workplace barrier measures (see below) are respected.

Germany

- Teleworking or home working cannot be ordered unilaterally by the employer without a contractual or operational legal basis, nor is there a general right for the employee to work from home.
- If there is no contractual basis or, for example, no agreement with the works council, an amicable solution must be reached to establish teleworking.
- The employer should consider and, if necessary, check whether home working is technically and organisationally possible and, where necessary, provide it. Data security must also be ensured and double-checked.

UK

- The government has asked businesses to encourage employees to work at home wherever possible; in particular, employees from vulnerable groups. In order to facilitate this, employers should:
 - support employees to continue to work wherever possible, including providing technology where possible to facilitate remote working; and
 - maintain contact with employees and encourage staff members to support each other and be flexible whilst the workforce adjusts.

USA

- Since employees may be required to work remotely to comply with new policies aimed at compliance with recent guidelines from the U.S. Occupational Safety and Health Administration (“OSHA”), employers should take steps to prepare employees to work from home where possible.
- New policies may be required for in-person meetings versus conference calls and for continued attendance at industry conferences.
- The U.S. Department of Labor has confirmed in a 9 March 2020 guidance (which can be found here) that employers may either encourage or require employees to telework as an infection-control or prevention strategy. This includes imposing such arrangements based on current information from the Center for Disease Control and Prevention, state or local public health authorities.
- Where working from home is not possible, and employees are absent due to sickness, quarantine, or childcare needs, the employers will need to determine whether and for how long absent individuals will continue to be paid.

Travel (business and personal)

France

- Business travel: Only journeys between the place of residence and the place(s) where professional activity is carried out (when teleworking is not possible), as well as business trips that cannot be postponed, are authorised. These journeys must be justified by a certificate issued by the employer. The certificates of derogatory commuting and business travel to be completed by the employer are available on the French Ministry of the Interior's website (<https://www.interieur.gouv.fr/Actualites/L-actu-du-Ministere/Attestation-de-deplacement-derogatoire-et-justificatif-de-deplacement-professionnel>)
- Personal travel: Only travel for the purchase of basic necessities, health care, childcare or assistance to vulnerable persons, or travel for limited individual physical activity or to meet the needs of pets are allowed. The person must fill in a specific certificate each time he or she wants to leave his or her home.
- Travelling abroad: The borders at the entrance to the European Union and the Schengen area have been closed since midday on Tuesday 17 March 2020 for 30 days.

Germany

- For the time being, business trips are to be restricted or even discontinued as far as possible. It should be noted that the Federal Foreign Office (Auswärtige Amt) has issued a worldwide travel warning for tourist travel. Accordingly, it is likely that the vast majority of trips will have to be cancelled. This also applies to business trips. If there is a corresponding travel warning for a country, the employer's order for such a trip will most likely be inadmissible.
- If a business trip is nevertheless indispensable, it must be ensured in advance that it can be carried out at all, i.e. all travel instructions and restrictions must be checked and monitored during the trip. Furthermore, the employee must be informed of any necessary precautionary measures or guidelines that he or she must observe during the trip.
- If the employee needs to travel privately, it must be verified that he or she complies with any obligations resulting from this (subsequently), e.g. that he or she observes an ordered isolation period afterwards or similar.

UK

- The Foreign & Commonwealth Office (the "FCO") have advised against all non-essential travel worldwide, for an initial period of 30 days from 17 March 2020.
- Employers should encourage staff to avoid unnecessary travel, including to and from the work place or work-related events. In the event of necessary travel, employers should encourage staff to comply with government guidance to minimise risks, including avoiding busy times, maintaining distance from other commuters and washing hands as soon as they arrive at their destination.
- If employees cannot travel abroad as planned, it is likely that they will request a cancellation of booked annual leave. Employers are not obliged to allow employees to cancel leave, but should consider whether this would be appropriate in the circumstances.

USA

- It is permissible (and recommended) for employers to implement policies that restrict business travel to high risk destinations and require employees returning from such destinations to self-quarantine for the maximum period it takes for symptoms to appear (currently considered to be 14 days).
- Employees who contract the virus as a result of business travel may be entitled to benefit under workers' compensation insurance (but note, employees generally would not be entitled to claim under workers' compensation policies as a result of contracting an infectious disease from a colleague in the office).
- While employers cannot generally restrict personal travel, it is permissible to implement a policy requiring that an employee provide advance notice of any personal travel and requiring that employees self-quarantine upon their return from destinations where there are known cases of COVID-19. Employers should be diligent in applying the policy impartially and consistently to help avoid claims of discrimination based on the protected class of impacted employees. Proper documentation of decisions made and consistent application will be key to defend against such claims.

Preventive actions (reception policy, public interactions, management of infected employees)

France

- Precautionary measures: In order to protect employees and the public, it is recommended to implement "barrier" measures such as regular hand washing, the use of hand sanitiser, the installation of a one-metre courtesy zone, the cleaning of surfaces with an appropriate product (door handles, switches) and regular ventilation of rooms.
- Infected person: the person infected with COVID-19 must remain at home and as such benefits from a work stoppage and daily social security benefits without waiting periods. The persons in charge of cleaning must then be equipped with a single-use gown, household gloves, and cleaning of floors and surfaces must be carried out according to the strict conditions mentioned in question 17 of the Q&A of the Labor Ministry (<https://travail-emploi.gouv.fr/actualites/l-actualite-du-ministere/article/coronavirus-questions-reponses-pour-les-entreprises-et-les-salaries>).

Germany

- According to occupational health and safety law, the employer is obliged to take the necessary protective measures for its employees. At present, this probably means that premises are cleaned more frequently and in a virus-relevant manner (especially toilets, entrances and public areas), disinfectants are provided and efforts are made to ensure that hygiene standards are observed.
- Public interactions should be reduced as far as possible. Meetings in person and in larger groups should be avoided. Employees should be encouraged to use video call and online based facilities to set up meetings, share information etc.
- Employees should be instructed to contact their manager immediately by telephone if typical COVID-19 symptoms occur. The employee should then immediately be prohibited from contacting other employees. The employee concerned should be instructed to go home immediately. The release of other employees who have been in contact with the employee concerned should be decided at short notice, if necessary after consultation with the company doctor or the competent health authority.

UK

- Employers should ensure the workforce is kept updated as to preventative actions being taken by the business and the latest guidance on how to reduce risk.
- Where workplaces are open, employers should provide facilities for hand washing and hand sanitiser and encourage staff to use them regularly.
- Companies should ensure that managers are made aware of how to identify symptoms in staff and of procedures to follow in the event a staff member exhibits symptoms.

Note: The above are measures applicable in every jurisdiction.

USA

- In light of OSHA and guidance from the Center for Disease Control and Prevention, employers should require employees with symptoms of a contagious disease to stay at home and should not require a health care provider's note to validate their illness or return to work.
- Employers should determine how best to communicate the message that an employee has tested positive for COVID-19. Employers do have a general duty to inform the workforce if an employee tests positive or is a probable COVID-19 case. However, the confidentiality and privacy requirements of the Americans with Disabilities Act and the Health Insurance Portability and Accountability Act, and other applicable local laws, mean that steps should be taken to preserve the privacy of the impacted employee and not share their identity with the workforce.

Employees with children or older dependants

France

- Parents of children under 16 years of age: if teleworking is not possible and no childcare solution is available, it is possible to request a compensated work leave, without waiting period, for the duration of the closure of the childcare facility. It is not necessary to obtain a medical certificate: the employer cannot oppose it and must declare the leave through the website www.declare.ameli.fr, then send the certificate to the health insurance provider. The benefit of the scheme for parents of a child with a disability is extended to all the children concerned, with no age limit.
- Only one of the two parents can benefit from a work leave at the same time: but the leave can be split and shared between the two parents.

Germany

- In the present situation, employees may (temporarily) no longer be able to perform their work due to the closure of schools or childcare facilities.
- Under certain circumstances, the employer may be obliged to continue to pay the remuneration in accordance with the German Civil Code ("BGB") "for a relatively insignificant period of time" (a maximum of 10 days). After this, it is likely that the employee has no claim to any remuneration against the employer.
- BGB can be waived in the employment contract, in which case the employee will also have no claim.

UK

- Employees are entitled to reasonable time off to care for dependents. This will apply, for example, to time off to care for a child whose school has closed or another dependent who is sick.
- Employers are not required by law to pay employees for time off to care for dependents unless this is provided for in employment agreements or contractual workplace policies.
- Employers should consider whether special arrangements can be made for employees whose caring responsibilities temporarily affect their availability for work, for instance flexible hours, to enable them to continue to work.

USA

- For employees that are off work and who are not being paid, employers should consider the impact of the Family and Medical Leave Act, as well as applicable state and local laws which may permit periods of paid or unpaid time-off to care for sick family members. Currently, there is no requirement under federal law that an employer provide employees with leave to care for children who have been dismissed from school. However, in its 9 March 2020 guidance, the Department of Labor encourages employers to review leave policies to provide such flexibility.
- As discussed above, the recently passed, but not yet effective, Response Act provides for paid family leave under the Emergency Family Medical Leave Expansion Act.

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