

## Dear Client:

As I am sure you know, Congress recently passed legislation in response to COVID-19 that may impact your company and your employees. While more legislation is in the works, we wanted to give you a quick summary of the key provisions and changes you need to be aware of. These provisions take effect on April 1, 2020 and only affect employers with fewer than 500 employees.

**Emergency Family and Medical Leave:** Employees can now take up to 12 weeks of job-protected leave (2 weeks unpaid followed by 10 weeks of paid leave up to monetary caps) if they are unable to work (including by telecommuting) due to a need to care for a child whose school or childcare provider is closed or unavailable due to the Coronavirus outbreak.

**Emergency Paid Sick Leave:** Employers must offer employees 80 hours of paid sick leave (up to monetary caps) to quarantine, to seek a diagnosis or preventive care for coronavirus, or to care for a child.

**Paid Leave Tax Credits:** To help bear the cost of the new paid-leave requirements, employers can offset the amounts paid from employment taxes and otherwise seek refunds additional payments.

**Employer Notice:** Employers will be required to post notice of the new provisions in a conspicuous place on their premises. Employers may also satisfy the notice requirement by emailing or direct-mailing the notice to employees, or posting the notice on an employee information internal or external website. A sample notice poster can be found here.

**Exemptions:** Employers that are health providers or emergency responders may exempt themselves from these requirements. Furthermore, employers with fewer than 50 employees may seek an exemption with the Department of Labor if compliance will threaten the business as an ongoing concern.

**Prohibitions and Penalties:** Employers are prohibited from retaliating against employees who seek to take this expanded leave. Employers found to be in violation of the requirements may be subject to penalties and enforcement under the Fair Labor Standards Act or the Family and Medical Leave Act.

For your convenience, here are links to important information and resources from the Department of Labor:

- General information from the DOL about the leave requirements
- FAQs about the leave requirements
- FAQs about the notice requirements

Please feel free to reach out to us if you have any questions or concerns about these new requirements.
Thank you.
Your Tilson Service Team