

COVID-19 RESOURCE LIBRARY FOR EMPLOYERS
(Last Updated May 8, 2020)

U.S. DEPARTMENT OF LABOR (DOL) RESOURCES

The DOL has established a Coronavirus Resources website with comprehensive coverage that includes many of the links below. Please visit this [DOL Coronavirus Resource](#) for general information, news, and guidance from the DOL to employers about preparing for and responding to COVID-19.

Likewise, the DOL's Wage and Hour Division (WHD) has updated its website to include a webpage that addresses COVID-19 and its effects on the laws that the agency is responsible for enforcing. Please visit the [WHD webpage](#) for more information about COVID-19 and the American Workplace.

NEW FEDERAL LEGISLATION

The Families First Coronavirus Response Act (FFCRA)

The text of the FFCRA legislation is available [here](#). Divisions C, E, and G are most pertinent for employers.

Guidance from the DOL

- The DOL has published a sample FFCRA [notice](#), which all covered employers are required to post in a conspicuous place (which may be done by email, electronic posting, or direct mailing). The notice is also available in [Spanish](#) and several other languages.
- The DOL has published [FAQs](#) to answer most of the common questions regarding the FFCRA notice requirement.
- Additional information about the FFCRA paid leave requirements for employers is available [here](#).
- The DOL published its [Final Rule](#) implementing the FFCRA regulations, which provides helpful clarifying guidance for employers. There is also a DOL Q&A [webpage](#) that provides answers to some common questions about the FFCRA regulations.

Guidance from the Internal Revenue Service (IRS)

- The IRS, DOL, and Treasury Department issued a [press release](#) that provides an overview of refundable tax credits that employers can use to offset the cost of providing employees with public health emergency leave under the FFCRA.
- The IRS has issued further clarifying [guidance](#) about the FFCRA's tax-related provisions for employers and information about eligibility requirements, how to calculate the amount of tax credit an employer may be entitled to receive, and how to claim tax credits.
- The IRS website also includes a [general overview](#) of tax implications and information for taxpayers and businesses who have been affected by COVID-19.

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

The text of the CARES Act legislation is available [here](#). Division A, Titles I and II are most pertinent for employers.

Guidance from the DOL

- The DOL has published an [advisory](#) detailing the key unemployment insurance provisions under Title II of the CARES Act. An overview of the unemployment insurance benefits made available by the federal government is available [here](#). The DOL has also issued a [Directive](#) addressing the Pandemic Unemployment Assistance (PUA) program, and a separate [Directive](#) addressing the Federal Pandemic Unemployment Compensation (FPUC) program.

Guidance from the Small Business Administration (SBA)

- The SBA has updated its website to include a [webpage](#) that contains information about the different financial assistance programs created or expanded by the enactment of the CARES Act.

Guidance from the U.S. Treasury Department

- The U.S. Treasury Department has updated its [website](#) to include information about support available for American workers and businesses impacted by COVID-19, including a link to [FAQs](#) about the Paycheck Protection Program (PPP) and the [Final Rule](#) implementing the PPP.

Guidance from the U.S. Chamber of Commerce

- The U.S. Chamber of Commerce has established a [webpage](#) that is particularly helpful for businesses that are considering participating in the financial assistance programs created or expanded by the CARES Act. The information on this webpage helps guide businesses and employers on how to apply for a loan under the PPP and for financial assistance under the SBA Disaster Assistance Loans.

Guidance from the IRS

- The IRS has issued [guidance](#) and compiled a list of [FAQs](#) about the Employee Retention Credit under the CARES Act, which is available to many businesses financially impacted by COVID-19. Additional information about the Employee Retention Tax Credit is available [here](#).

RELATED WAGE, HOUR, AND LEAVE LAWS

Family and Medical Leave Act (FMLA)

In addition to emergency childcare leave available under the FFCRA, eligible employees of covered employers may also be able to take unpaid leave under the FMLA due to their own or a family member's serious health condition, as well as certain military activations in response to COVID-19. WHD has provided helpful [guidance](#) about issues related to COVID-19 and the FMLA.

Fair Labor Standards Act (FLSA)

WHD has also provided similar [guidance](#) about issues related to COVID-19 that implicate the FLSA.

Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA)

The DOL's Veterans Employment and Training Service (VETS) issued a [Fact Sheet](#) to provide guidance on how the COVID-19 pandemic impacts the rights of employees under USERRA.

REDUCTIONS IN FORCE

Worker Adjustment and Retraining Notification (WARN) Act

Employers considering a reduction in force may have notice obligations under the WARN Act. Please refer to the DOL's [guidance](#) on the WARN Act.

Consolidated Omnibus Budget Reconciliation Act (COBRA)

Employers considering a reduction in force need to also be mindful of benefits continuation issues and notice requirements under COBRA. The DOL's Employee Benefits Security Administration, one of the federal agencies that administers COBRA, has compiled links to pertinent regulations and model notices which are available on its [website](#).

WORKPLACE SAFETY

Occupational Safety and Health Administration (OSHA) Guidance

OSHA has maintained a webpage dedicated to providing relevant information about workplace safety and health issues related to COVID-19, which is available [here](#).

OSHA has updated its [Guidance on Preparing Workplaces for COVID-19](#), which provides employers with information on risk assessment and mitigation strategies. See below for additional information about reopening the workplace and workplace safety during and after the COVID-19 pandemic.

Centers for Disease Control and Prevention (CDC) Guidance

The CDC has prepared similar [guidance](#) for businesses and employers to plan and respond to COVID-19. See below for additional CDC resources and guidance on reopening workplaces during and after the COVID-19 pandemic.

ANTI-DISCRIMINATION LAWS

EEOC Guidance

When navigating anti-discrimination laws, such as the Americans with Disabilities Act (ADA), employers should refer to the EEOC's [website](#) entitled "What You Should Know About COVID-19 and the ADA, the Rehabilitation Act, and Other EEO Laws" for answers to common questions.

Employers should also refer to EEOC's guidance on [Pandemic Preparedness in the Workplace and the ADA](#). The EEOC also published a prerecorded webinar (which is 43 minutes long) on its [YouTube](#) webpage to address and discuss many of the common questions employers have about COVID-19 and anti-discrimination laws.

The EEOC issued a [statement](#) regarding national origin and race discrimination in the workplace against Asian Americans during the COVID-19 pandemic. The EEOC urges employers and employees to be mindful of instances of harassment, intimidation, or discrimination in the workplace and to take action to prevent or correct this behavior.

RETURNING TO THE WORKPLACE

CDC/White House Guidance

The White House has issued [Guidelines for Opening Up America Again](#) that provides a three-phased plan based on the advice of public health experts for state and local officials to follow when reopening.

The CDC has also updated its [Interim Guidance for Businesses and Employers to Plan and Respond to Coronavirus Disease 2019 \(COVID-19\)](#) that contains helpful information on how to plan, prepare for, and respond to COVID-19. The CDC's [General Business FAQs](#) provide additional information for non-healthcare businesses on COVID-19 issues.

The CDC has also offered guidance for [Implementing Mitigation Strategies for Communities with Local COVID-19 Transmission](#), which contains important information about how to reduce and slow the spread of COVID-19 in workplaces located in communities with ongoing transmission.

The CDC has provided [cleaning and disinfection guidance](#) that contains recommendations for how to clean and disinfect rooms or areas occupied by individuals with suspected or confirmed cases of COVID-19. Employer's should also review the [EPA list of registered disinfectants](#) when determining how to clean and disinfect workplaces. The CDC's [Guidance for Cleaning & Disinfecting](#) also provides a simplified breakdown of the guidance on cleaning and disinfecting workplaces.

EEOC Guidance

In addition to the EEOC's updated guidance on preparing workplaces for COVID-19 and its impact on equal employment laws, the EEOC updated its [Technical Assistance Questions and Answers: What You Should Know About COVID-19 and the ADA, the Rehabilitation Act, and Other EEO Laws](#) to assist employers navigating federal anti-discrimination laws when their workforces return to work.

OSHA Guidance

OSHA prepared a simplified list of [Ten Steps All Workplaces Can Take to Reduce Risk of Exposure to Coronavirus](#) that provides recommended infection prevention measures to protect workers in the workplace. OSHA has also issued an [alert](#) with recommended practices to help prevent exposure to COVID-19.

OSHA has provided updated [Enforcement Guidance for Recording Cases of COVID-19](#) employers should review in order to determine whether they are required to record cases of COVID-19 in the workplace.

OSHA's [Hazard Recognition](#) page provides important information to help employers understand and determine the level of risk of exposure to COVID-19 for its employees.

MASSACHUSETTS EMPLOYERS

Massachusetts COVID-19 Resources

The Commonwealth of Massachusetts has created a [webpage](#) that contains all relevant information about COVID-19 in Massachusetts.

Massachusetts Unemployment Benefits

The Department of Unemployment Assistance (DUA) has issued guidance and emergency regulations in response to the unprecedented number of individuals seeking unemployment benefits as a result of the COVID-19 pandemic.

Guidance from the DUA

- The DUA has issued emergency regulations, which can be accessed [here](#).
- The DUA updated its website to answer [FAQs](#) for employers regarding COVID-19 and claims for unemployment benefits.
- The DUA has also provided a handbook for filing a new claim related to the coronavirus pandemic, which is available for download [here](#).
- Massachusetts also announced [details](#) about its initial implementation of the federal unemployment benefits provided as part of the CARES Act.

Governor's Order to Cease Physical Operations of Non-Essential Businesses

An [Emergency Order](#) issued by Governor Baker on March 23, 2020, requires businesses that do not provide "essential services" to cease operations in physical offices and locations. The Emergency Order has since been extended twice, and currently remains in effect through May 18, 2020, unless it is further extended.

Employers should review the [list of COVID-19 Essential Services](#) in Massachusetts to determine whether its business is considered essential during the COVID-19 pandemic. Additional information about COVID-19 Essential Services is available on the Commonwealth's [FAQs](#) resource.

Guidance from the Attorney General's Office

The Attorney General's Office has provided guidance on some of the most frequently asked questions by employers and employees in Massachusetts on issues related to COVID-19. This guidance is available [here](#).