

COVID-19 RESOURCE LIBRARY FOR EMPLOYERS
(Last Updated March 2, 2021)

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 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.

RETURNING TO THE WORKPLACE

Occupational Safety and Health Administration (OSHA) Guidance

In January 2021, OSHA issued additional [guidance](#) containing recommended measures employers should take to mitigate and prevent the spread of COVID-19 in the workplace.

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 COVID-19 Cases](#) that employers should review in order to determine whether they are required to record cases of COVID-19 involving their employees.

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

Centers for Disease Control and Prevention (CDC)/White House Guidance

The CDC's [Workplace Decision Tool](#) should be reviewed by employers when considering whether to reopen their workplaces.

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 provided [COVID-19 Employer Information for Office Buildings](#) to specifically assist employers, building owners and managers, and building operations specialists create a safe and healthy workplace and to protect workers and clients when reopening their workplaces.

The CDC has also offered [guidance for investigating and responding to COVID-19 cases in non-healthcare work settings](#), which contains important information about how to respond to individual cases and outbreaks in non-healthcare work settings.

The CDC has issued recommendations for when an individual who is infected with COVID-19 or who is considered to be a [close contact](#) and was potentially exposed to COVID-19 can discontinue [isolation](#) and [quarantine](#). Employers should take steps to ensure employees who are excluded from the workplace due to COVID-19 related reasons follow the CDC's recommendations, and local public health authority recommendations discussed below, before being allowed to return to the workplace.

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. Employers 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.

In January 2021, the White House released a [National Strategy for the COVID-19 Response and Pandemic Preparedness](#) that provides a roadmap to guide America out of the COVID-19 public health crisis.

WORKPLACE SAFETY

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 above for additional information about reopening the workplace and workplace safety during and after the COVID-19 pandemic.

CDC Guidance

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

ANTI-DISCRIMINATION LAWS

U.S. Equal Employment Opportunity Commission (EEOC) Guidance

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

common questions about COVID-19. The EEOC's webpage provides helpful information to help employers navigate federal anti-discrimination laws when their workforces return to work, including information about vaccinations in the workplace.

Employers should also refer to the EEOC's guidance on [Pandemic Preparedness in the Workplace and the ADA](#). The EEOC also published a 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.

MASSACHUSETTS EMPLOYERS

Massachusetts COVID-19 Resources

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

Guidance on Returning to the Workplace

The Baker Administration has adopted a [Four-Phase Approach](#) for reopening businesses in the Commonwealth that is based on public health guidance and metrics. More information about reopening Massachusetts is available [here](#). There are [Mandatory Workplace Safety Standards](#) that all businesses must comply with in order to reopen at any point during the Four-Phase Approach. There are also [sector-specific protocols](#) that certain employers must comply with in order to reopen their workplaces.

All businesses who are eligible to reopen must also comply with the [self-certification requirements](#). To comply with the self-certification requirements, employers can rely on the [Control Plan Template](#) and [Compliance Attestation Poster](#) that have been provided by the Commonwealth. Employers may also need to post additional posters in the workplace, including the [employer reopening poster](#) and the [worker reopening poster](#), both of which describe the rules for maintaining social distancing, hygiene protocols, and cleaning and disinfecting.

Governor's Orders on Reopening Protocols & Business Restrictions

Governor Baker has issued a number of emergency COVID-19 orders related to the reopening protocols and business restrictions in place due to the COVID-19 pandemic. A full list of the Governor's COVID-19 Orders is available [here](#).

Governor Baker's [COVID-19 Order No. 59](#), which has been extended since being issued, sets forth capacity limitations that may apply to many businesses. Likewise, Governor Baker's [COVID-19 Order No. 63](#) sets forth additional requirements and restrictions for businesses, including a requirement to comply with sector-specific safety rules.

Guidance from the Attorney General's Office

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

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. The mandate for employers to provide FFCRA benefits to employees expired on December 31, 2020. However, under the COVID-related Tax Relief Act of 2020, enacted on December 27, 2020, small and midsize employers who voluntarily provide the paid sick and family leave benefits under the FFCRA to employees for qualifying reasons related to COVID-19 through March 31, 2021 may be eligible to receive refundable tax credits as a reimbursement for providing such leave to employees. This [IRS webpage](#) addresses several basic FAQs about the COVID-19-related tax credits. Employers are encouraged to speak with their tax professionals regarding these credits.

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 has also issued an [update](#) to the FAQs on paid sick and family leave credits available to employers who have voluntarily provided FFCRA leave to employees through March 31, 2021.

- 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. The SBA, in consultation with the U.S. Treasury Department, issued a [press release](#) on January 8, 2021 to announce the reopening of the Paycheck Protection Program (PPP), which was established by 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 PPP and the [Final Rule](#) implementing the PPP. The U.S. Treasury Department has also issued an [update](#) that provides additional information about the reopening of 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 a SBA disaster assistance loan.

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. The IRS has also issued [guidance](#) to specifically address the Employee Retention Credit as it applies to qualified wages paid after March 12, 2020 and before January 1, 2021. Additional information about the Employee Retention Tax Credit is available [here](#).

RELATED WAGE, HOUR, AND LEAVE LAWS

Family and Medical Leave Act (FMLA)

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. This guidance may provide helpful information for employers who choose to voluntarily extend FFCRA leave benefits to their employees.

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](#).

Massachusetts Unemployment Benefits

The Department of Unemployment Assistance (DUA) has issued guidance 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 generalized [guidance](#) to assist employers and workers seeking unemployment benefits due to COVID-19-related reasons.
- 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 federal CARES Act. See above for more information about the federal CARES Act.

1888110_1
16559-206255