



CLIENT ALERT
March 26, 2020

CORONAVIRUS (COVID-19)
UPDATE

Earlier this week our office issued a Client Alert relative to the adoption of the Families First Coronavirus Response Act which imposed requirements for the provision of certain paid FMLA and paid sick leave benefits by employers.

Within that guidance, we noted that the Department of Labor was required to issue a model notice for Employers to post relative to paid sick leave benefits. A link to this Notice (for non-federal employees), and related Department of Labor Guidance with questions and answer on the posting of this Notice, are provided below.

https://www.dol.gov/sites/dolgov/files/WHD/posters/FFCRA_Poster_WH1422_Non-Federal.pdf
<https://www.dol.gov/agencies/whd/pandemic/ffcra-poster-questions>

Additionally, on March 24, 2020, the Department of Labor published 3 separate guidance documents on the provision of paid leave benefits under the Families First Coronavirus Response Act, which are listed below for your reference:

[Fact Sheet for Employees](#)
[Fact Sheet for Employers](#)
[Questions and Answers](#)

Please also note the following:

- 1) The Department of Labor has confirmed that it will observe a temporary period of non-enforcement for the first 30 days after the Act takes effect, so long as the employer has acted reasonably and in good faith to comply with the Act. For purposes of this non-enforcement position, "good faith" exists when violations are remedied and the employee is made whole as soon as practicable by the employer, the violations were not willful, and the Department receives a written commitment from the employer to comply with the Act in the future.
- 2) On Friday, March 20, 2020, the IRS issued a Newswire, IR-2020-57 discussing these benefits and explaining how they will be subsidized by the federal government through a dollar for dollar refundable payroll tax credit. The credit is referenced in the foregoing guidance documents however it should be noted that the Families First Act explicitly excludes federal and state governmental employers, political subdivisions and local agencies thereof, from eligibility under these tax credit provisions.

Beard Legal Group monitors these legislative developments on a daily basis and will continue to provide updates and ongoing guidance in response to questions raised as a result of these rapid changes in the legal landscape applicable to our clients. Please do not hesitate to contact us with any specific concerns arising for your organization.

While the Beard Legal Group Client Alert is designed to provide inform on topics of concern to Pennsylvania Public Schools, it is not legal advice and School Districts should contact their Solicitor, Labor of Special Counsel for advice related to their specific circumstances.