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# FFCRA Leave and COVID Vaccine Guidance: What Employers Need to Know

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#### **Status of FFCRA Leave**

- EFMLEA and EPSLA under FFCRA not extended; expired 12/31/2020
- Tax credits still available for "FFCRA-like" paid leave benefits paid through 3/31/2021
- No economic incentive for public employers to continue COVIDrelated paid leave benefits
- Continued federal assistance to unemployed





# **Tax Credits**

Maximum tax credits available to employers for providing FFCRA sick leave or FMLA leave:

- 80 hours of leave for employee subject to quarantine order, or advised by health care provider to self-quarantine, or experiencing COVID symptoms payable at regular rate up to \$511 per day and \$5,110 in aggregate;
- 80 hours of leave for employee caring for individual subject to quarantine or self-quarantine order payable at 2/3 of regular rate, up to \$200 per day and \$2,000 in aggregate;
- 12 weeks of leave for employee for child whose school or place of care is closed for COVID-related reasons payable at 2/3 of regular rate, up to \$200 per day and \$12,000 in aggregate.



## **COVID Vaccine Guidance for Employers**

- New EEOC Guidance 12/16/2020
  - ADA
  - Title VII, Civil Rights Act
  - Title II, Genetic Information
     Nondiscrimination Act



https://www.eeoc.gov/wysk/what-you-should-know-about-covid-19-and-ada-rehabilitation-act-and-other-eeo-laws



### **Questions**

- Can employer require vaccine?
- Can employee be excluded from workplace or terminated for declining vaccine?
- Can employee decline vaccine and request accommodation due to disability?
- Can employee decline vaccine and request accommodation due to religious beliefs?
- If vaccine offered at work, what can be asked of employees in pre-screening?

