

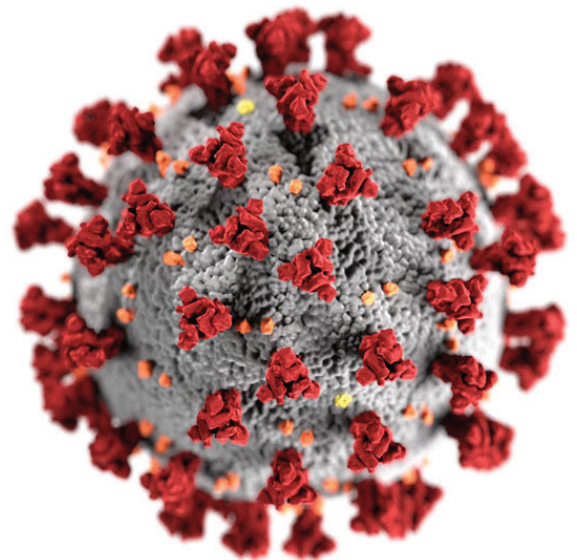
# NAVIGATING EMPLOYMENT LAW IN A PANDEMIC

Jason Boulette  
Laura Merritt  
Gilbert Nwaopara

University of Texas, Continuing Legal Education  
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## CURRENT IMPACT

- 1,277,606 confirmed cases
- 76,052 deaths
- 124,000 schools closed (55.1M students)
- 22,000,000 unemployment claims
- 316,000,000 ordered to stay home



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## NEW FEDERAL LAWS

- *Emergency Paid Sick Leave Act (EPSLA)*
- *Emergency Family Medical Leave Expansion Act (EFMLEA)*
- *Coronavirus Aid, Relief, and Economic Security Act (CARES Act)*



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## OVERVIEW

- *EPSLA – 80 hours (total) prior to 12/31/20*
  - Hours used per schedule
  - Paid at regular rate or 2/3 regular rate
  - Part-time employees (<40 hrs/wk) prorated
- *EFMLEA – 12 weeks (total) prior to 12/31/20*
  - 1<sup>st</sup> 10 days unpaid unless pay benefits used
  - Remainder at 2/3 regular rate for regular hours
  - FML counts against EFML and *vice-versa*
- *Refundable tax credits for payments*



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## EPSLA & EFMLEA – COVERAGE

- *All employers < 500 employees (FT/PT)*
- *Small business exemption (<50 employees)*
  - Leave would cause liabilities to exceed revenue and cease operations;
  - Leave would threaten business because of employee's special skill, knowledge, or duties; or
  - Leave would cause there to be insufficient workers to operate at minimal capacity



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## EPSLA & EFMLEA – ELIGIBILITY

- *EPSLA – All employees (FT/PT)*
- *EFMLEA – All employees (FT/PT) w/ 30 days*
- *Exceptions*
  - Employers may exclude healthcare providers and emergency responders
  - OMB may exclude certain federal employees



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