



March 26, 2020

To: All Abacus Advisors Clients

From: Abacus Advisors, LLC

RE: Key areas for dealing with employment issues and COVID-19

Reporting of furloughs/lay-offs (this relates to employers in the state of Georgia)

- If an employer has either reduced hours (below 30 per week) or laid off an employee, the employer is responsible for filing partial unemployment online.
- If you process your payroll through Abacus Advisors and you have provided Abacus access to your online DOL account, you will need to let us know the employees affected as well as the amount of time worked vs. the amount of time normally worked during each week. Abacus will then do the reporting online on your behalf.
 - If you have not provided us access to the DOL, we may need to work together to provide us the access.
- If you process with another payroll provider, we suggest you reach out to your provider for direction on your situation.
- If you are doing a layoff due to COVID-19, you do not have to provide a separation notice to employees. The online filing will take place of the individual or mass notices.
- Employees affected should NOT file an unemployment claim
- Employees affected will need to log-in to the GA DOL website to register and select their preferred method of payment (direct deposit or debit card). A FAQ for employees can be found [here](#).
- This is tentatively scheduled to last until mid-July. As we have seen, this is a fluid situation, and we will keep you informed as we learn more. More information from the GA DOL can be found [here](#).
- If you have questions about other states and their processes, please contact us at payroll@abacusadv.com.

Families First Coronavirus Relief Act (FFCRA) Updates

- On Tuesday (3/24) the US Department of Labor (DOL) announced the effective date for the FFCRA will be April 1. This is a change from prior communications which gave a start date of April 2.
- It is **important to note** that many of the specifics of how this act will be implemented have yet to be defined and released. We continue to monitor the situation and will keep you informed of our findings.

An overview of what is known about the FFCRA:

- For employers with 1 to 499 employees, and all employees are eligible.
- Covered employers must provide to all employees:
 - Two weeks (up to 80 hours) of paid sick time at the employee's regular rate of pay where the employee is unable to work because the employee is

- quarantined (pursuant to Federal, State, or local government order or advice of a health care provider), and/or experiencing COVID-19 symptoms and seeking a medical diagnosis.
- Two weeks (up to 80 hours) of paid sick time at two-thirds the employee's regular rate of pay because the employee is unable to work because of a bona fide need to care for an individual subject to quarantine (pursuant to Federal, State, or local government order or advice of a health care provider), or to care for a child (under 18 years of age) whose school or child care provider is closed or unavailable for reasons related to COVID-19, and/or the employee is experiencing a substantially similar condition as specified by the Secretary of Health and Human Services, in consultation with the Secretaries of the Treasury and Labor.
- Covered employers must provide to employees who have been employed for at least 30 days:
 - Up to an additional 10 weeks of paid family leave at two-thirds the employee's regular rate of pay where an employee, who has been employed for at least 30 calendar days, is unable to work due to a bona fide need for leave to care for a child whose school or child care provider is closed or unavailable for reasons related to COVID-19.
- Covered employers will be provided tax credits against their payroll taxes that will fully refund them for qualified sick leave and family leave wages under the act. This is the area that remains the least defined; however, there are several elements of this area worth noting
 - Employers will be reimbursed 100% for paid leave under the act.
 - Health insurance costs are included in the credit
 - Employers will have no payroll tax liability on the paid leave.
- Here are links to more information from the US Department of Labor. Some of the information is redundant.
 - [FAQ](#)
 - [Employee Paid Leave Rights](#)
 - [Employer Expanded FMLA Requirements](#)

Some additional thoughts and resources:

- As you have seen or heard, the US Senate passed the Coronavirus relief bill late last night. We are awaiting passage in the House of Representatives and the President's signing as well as any specifics on the act.
- The Small Business Administration is offering disaster assistance in the form of low interest loans to business, renters and homeowners. More information can be found [here](#).
- ThreadHCM (our payroll partner) has a webpage with resources [here](#).
- Stanton Law is an Atlanta law firm specializing in management-side employment and business law. Their blog has helpful resources including an upcoming webinar. You can find it [here](#).

Lastly, please do not hesitate to contact us with any questions you may have. We want to help in any way we can.

Stay safe and stay well.