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Introduction and COVID Update



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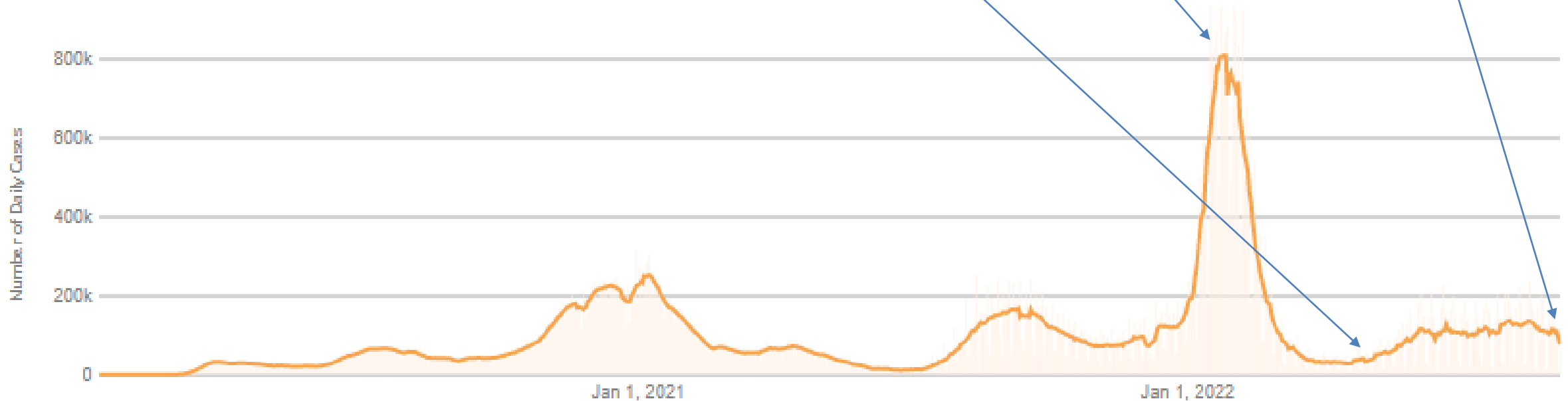
Syracuse, NY

United States COVID Data Timeline (8/15)

(8/15)

Number of Daily Cases

Number of Daily Cases 7-Day Average of Daily Cases



23,892 cases (4/4)

80,179,288 cumulative cases

19,306 - 7 Day Average

1,382,120 cases

61,797,508 cumulative cases

804,535 - 7 Day Average

99,543 cases

93,026,646 cumulative cases

76,655 - 7 Day Average

All Time

Last 90 Days

Data Sources: Cases and deaths data from JHU CSSE; testing and vaccine data from JHU CCI; and hospitalization data from the U.S. Department of Health and Human Services.

Daily Update for the United States

Cases

New Cases (Daily Avg)

95,209

Case Trends



Jul 2022

Aug 2022

Deaths

New Deaths (Daily Avg)

411

Death Trends



Jul 2022

Aug 2022

Hospitalizations

New Admissions (Daily Avg)

5,377

Admission Trends



Jul 2022

Aug 2022

Vaccinations

% First Booster Dose

34.5%

People Age 5+



Total Cases

92,725,512

Total Deaths

1,032,215

Current Hospitalizations

15,347

Total First Booster Dose

107,872,738

CDC | Data as of: August 15, 2022 1:11 PM ET. Posted: August 15, 2022 2:18 PM ET

New York COVID Data Timeline (8/15)

4,223 cases (4/4)

5,010,041 cumulative cases

3,577 - 7 Day Average

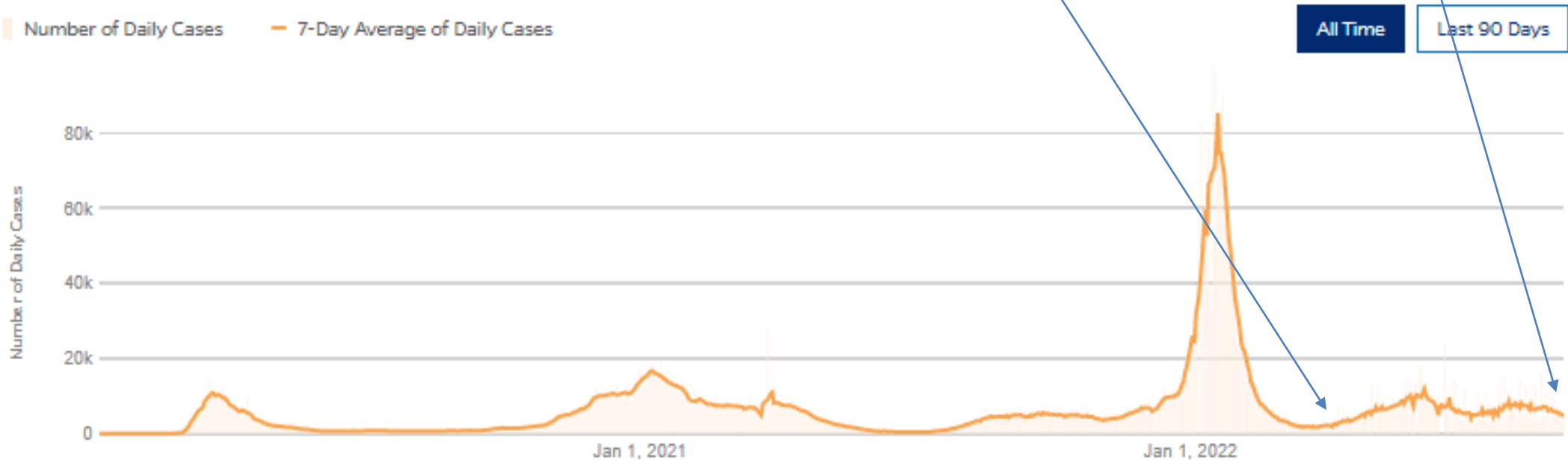
6,151 cases (8/15)

5,913,100 cumulative cases

4,454 - 7 Day Average

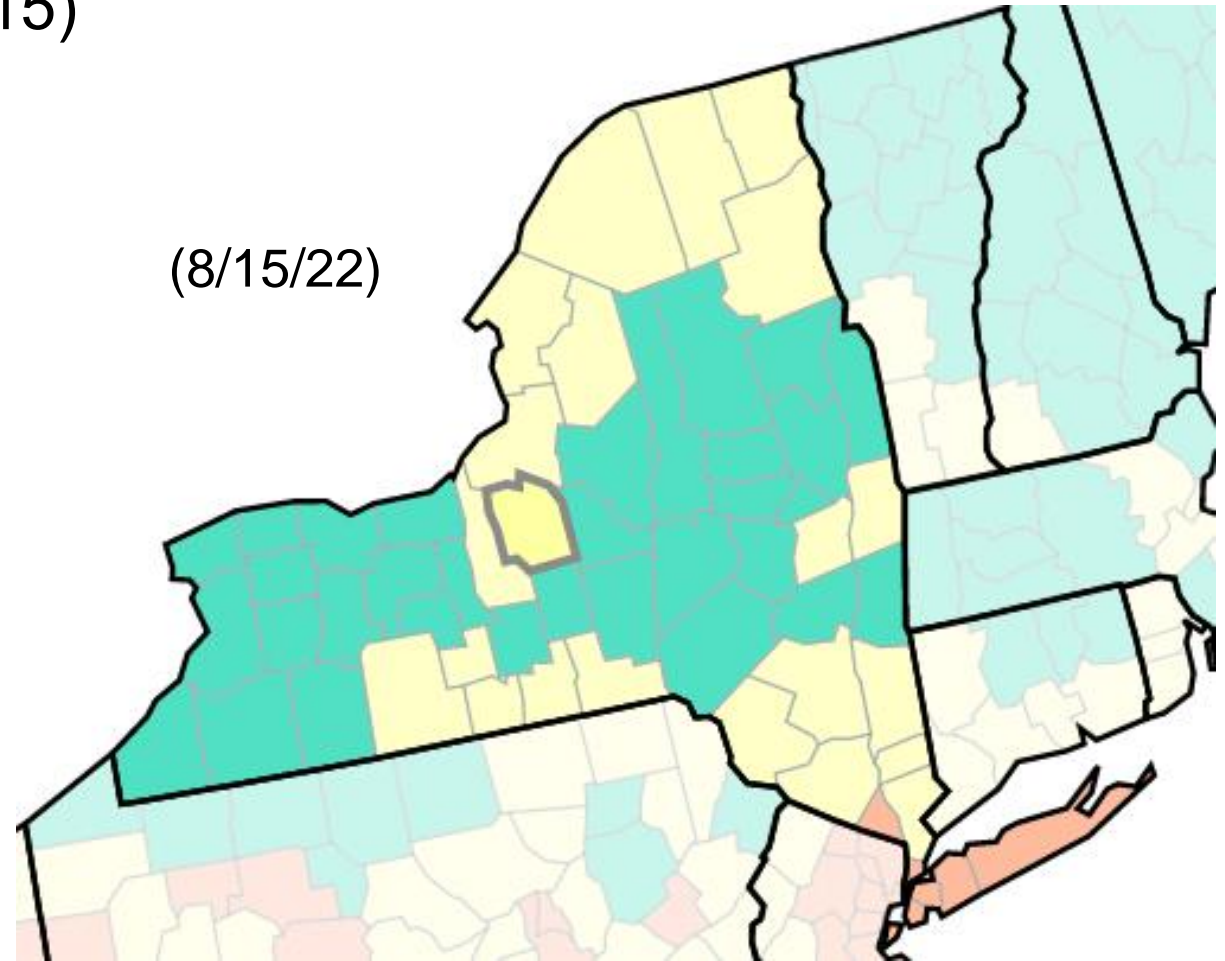
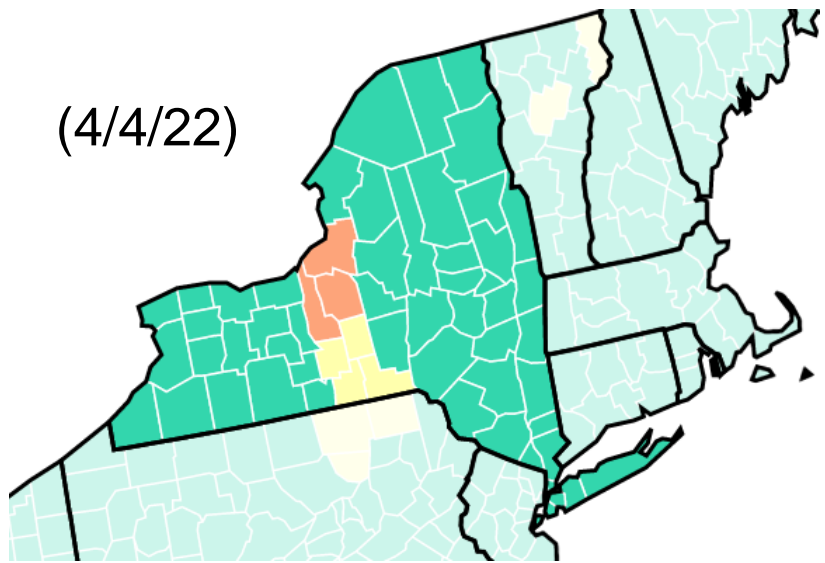
Number of Daily Cases

Number of Daily Cases 7-Day Average of Daily Cases



Data Sources: Cases and deaths data from JHU CSSE; testing and vaccine data from JHU CCI; and hospitalization data from the U.S. Department of Health and Human Services.

CDC's COVID Community Level (8/15)



New CDC Guidance on COVID Quarantines

- Recommending that **instead of quarantining if you** were exposed to COVID-19, you wear a high-quality mask for 10 days and get tested on day 5.
- Reiterating that regardless of vaccination status, you should isolate from others when you have COVID-19.
 - You should also isolate if you are sick and suspect that you have COVID-19 but do not yet have test results.
 - If your results are positive, follow CDC's full isolation recommendations.
 - If your results are negative, you can end your isolation.
- Recommending that if you test positive for COVID-19, you stay home for at least 5 days and isolate from others in your home. You are likely most infectious during these first 5 days. Wear a high-quality mask when you must be around others at home and in public.
 - If after 5 days you are fever-free for 24 hours without the use of medication, and your symptoms are improving, or you never had symptoms, you may end isolation after day 5.
 - Regardless of when you end isolation, avoid being around people who are more likely to get very sick from COVID-19 until at least day 11.
 - You should wear a high-quality mask through day 10.

New York Legislation Concerning Transgender Workers



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Law on Transgender Persons in the Workplace

- On August 10, 2022, Gov. Hochul signed into law S5933A.
- This is a law directing the NYS Department of Labor and Division of Human Rights to study the employment rates of transgender people in the State.
- The purpose of the study is to determine whether a disparity exists between the employment rate of trans people and other residents of the State, and whether discrimination is a barrier.
- The study will determine what changes should be made to State policies, and what laws should be passed to eliminate the disparity.

Introduction to Terms

- Transgender is a term that includes the many ways that people's gender identities can be different from the sex they were assigned at birth.
- There are a lot of different terms transgender people use to describe themselves. For example, sometimes the word transgender is shortened to just trans, trans*, or trans male/trans female.
- It's always best to use the language and labels that the person prefers or asks you to use.

Reminder for Employers

- The Gender Expression Non-Discrimination Act amended the Human Rights Law in 2019 by adding “gender identity or expression” as a protected category, defined as:
 - “A person’s actual or perceived gender-related identity, appearance, behavior, expression, or other gender-related characteristic regardless of the sex assigned to that person at birth, including, but not limited to, the status of being transgender”
- Protects the way a person expresses gender through speech, dress, and behavior.

Reminder for Employers

- Gender identity is protected under federal law.
- *EEOC v. R.G. & G. R. Harris Funeral Homes*
 - Aimee Stephens worked as a funeral director and was assigned the male gender at birth
 - After working for Harris as a male for several years, told her employer in a letter that she would be coming to work wearing women's clothing.
 - Two weeks later, Ms. Stephens was terminated because the funeral homes felt her gender identity would be upsetting to customers, and that her gender identity was a violation of the owner's religious beliefs
- Supreme Court held on June 15, 2020 that this was illegal.

Reminder for Employers

Transgender/gender expansive people do not have to do any of the following to be legally protected:

- Change their legal names or ask to be called by a different name
- Change their pronouns
- Have surgery or take medications, including hormones
- Dress in a certain way
- Produce medical records “verifying” a transition

Reminder for Employers

- Failure to use correct pronouns in the workplace is a violation of the NY Human Rights law.
- Failure to allow employees to use the group restroom that corresponds to their gender identity is a violation of the NY Human Rights law.
- Employees may be eligible for an accommodation/leave if diagnosed with gender dysphoria.

Tax and Corporate/Charitable Registration Compliance Issues Arising from Remote Work Performed Outside of New York



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Employees and the Service of Legal Process on Their Employers



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Recent Developments: Retirement Plans



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IRS Extends Amendment Deadlines

- Impacted Legislation
 - SECURE Act
 - Miners Act
 - CARES Act
- Initial Amendment Deadline
 - Generally, December 31, 2022
- Extended Amendment Deadline
 - Generally, December 31, 2025

IRS Extends Amendment Deadlines

- Important Exception
 - The extension for the CARES Act amendment only applies to the optional waiver of RMDs in 2020
 - Does not apply to the following optional CARES Act provisions:
 - Coronavirus-related distributions
 - Loan relief provisions

Other Recent Developments

- Cycle 3 restatements for DC plans
 - July 31, 2022 deadline
 - Plan sponsors that missed the deadline may utilize IRS correction program (EPCRS)
- Expanded EPCRS Program
 - Additional self-correction opportunities
- New IRS Pre-Examination Audit Program
- Inflation Reduction Act
- SECURE Act 2.0

COVID Update

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New York Legislation Concerning Transgender Workers

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Tax and Corporate/Charitable Registration Compliance Issues Arising from Remote Work Performed Outside of New York

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Employees and the Service of Legal Process on Their Employers

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Recent Developments: Retirement Plans

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New York Employment Law: The Essential Guide

NYS Bar Association Members can buy the book from the bar [here](#).

Non-NYS Bar Association Members can purchase through Amazon [here](#).

Thank You

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It is not to be considered as legal advice.
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