



Coronavirus:
Update and Discussion on Continuing Legal
and Practical Issues Related to COVID-19

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1

Introduction



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2

Relief Package I — Key Provisions for Businesses



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3

Relief Package II — Key Provisions for Employers



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4

Stimulus Bill – December 2020

- **Consolidated Appropriations Act, 2021**
 - Passed December 21, 2020 (last night) – awaiting signature from President
 - 5,593 (!!) pages (finally distributed and posted yesterday afternoon)



5

Key Highlights for Employers

- **Paid Sick and Family Leave**
 - No extension of FFCRA paid sick and EFMLA leave benefits
 - FFCRA Leave benefits end December 31, 2020
- **However**, extension of tax credits for employers continuing FFCRA benefits
 - As of January 1, 2020, *covered* employers who voluntarily provide who continue to provide paid sick leave or EFMLA leave under the FFCRA framework may take advantage of the tax credit!
 - **Read:** FFCRA leave not required, BUT employers who continue to provide it can reap the benefits of the tax credit through March 31, 2021
 - **Note:** Does not “renew” the entitlement/allotment



6

Key Highlights for Employers

- **Unemployment Insurance (PUA and PEUC)**

- \$300 Federal UI (“Federal Pandemic Unemployment Compensation Benefit” or “Pandemic Unemployment Assistance”)
 - Half the amount of what was previously provided in prior stimulus package (\$600, which expired in July, followed by \$300 for about 6 weeks)
- Extends benefits for an extra 11 weeks
 - December 26, 2021 through March 14, 2021; unless individual has not exhausted their maximum benefit amount, then benefits could continue through April 5, 2021
 - Not retroactive
- Total Weeks of Federal UI Available = 13 CARES Act + 11 Additional = **24**



7

Key Highlights for Employers

- **Qualified Disaster Employee Retention Credit**

- Extended through July 1, 2021
- Increases refundable payroll tax credit
 - Changes calculation from 50% of wages to 70% of wages (up to \$10,000)



8

Holiday Travel Review



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9

Update from Albany



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10

Congressional Action – What’s in it for NY?

- \$5.8 billion for public schools, colleges and universities in NY
- \$4 billion for the MTA
- \$1.6 billion for local governments for vaccine distribution, testing and tracing
- \$20 billion for PPP
- \$1.3 billion for emergency rental assistance



11

Executive Order 202.83

- Local governments may now renew 2021 benefits for property tax exemptions to all property owners who received the benefit in 2020 unless there is reason to believe the owner changed their address, passed away, etc.
- Three-month extension on sales tax for restaurants in orange zones and NYC – sales tax due in March 2021.



12

Vaccine Update

- Over 38,000 vaccine doses administered in NY thus far
 - 346,200 Moderna doses arrived yesterday
 - 120,000 Pfizer doses arriving this week
- Nursing home residents and staff vaccination



13

Current Data

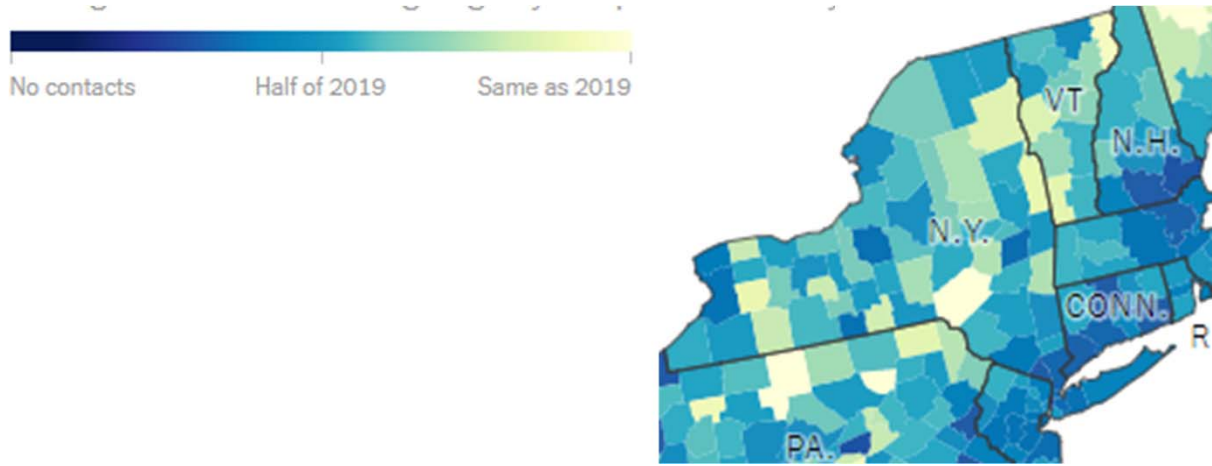
| | % Positive, 7-day Avg |
|------------------|-----------------------|
| Capital Region | 6.9% |
| Central New York | 6.6% |
| Finger Lakes | 8.3% |
| Long Island | 6.4% |
| Mid-Hudson | 6.3% |
| Mohawk Valley | 8.5% |
| New York City | 4.3% |
| North Country | 5.1% |
| Southern Tier | 2.4% |
| Western New York | 6.4% |



14

Thanksgiving Data

The New York Times



15

Vaccination Issues – A Quick Guide of Where We Are



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16

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Holiday Travel Review

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17

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18