

# OURERC A LOCAL BUSINESS NEWSLETTER

*Powered by Employer's Resources of Colorado*

## LET'S SPRING INTO APRIL

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ERC will be closed on Friday, April 10th in observance of Good Friday.

### A SIMPLE THANK YOU

ERC understands that in the current climate companies are being inundated with information. Our ERC Team is doing our best to get you the latest information for all federal, state and local laws, acts, legislations and regulations. While the information may seem overwhelming at times, ERC is getting you the most accurate information in the most concise way possible. Amongst the chaos, we wanted to start this newsletter by taking a step back and saying thank you.

Thank you to our partners in business for working with us. Understanding the amount of pressure, stress and chaos you are currently enduring, sometimes a simple thank you is all you need to read. Our goal is to continuously serve as your partner in business and this experience has proven to be a true testament of our dedication to you. Your ERC Team would like to simply say, thank you!



## 2019 INCOME TAX DEADLINE

Governor Jared Polis has extended the income tax payment deadline for all Colorado taxpayers by 90 days until July 15, 2020. Interest from the due date of the payment until July 15, 2020 is waived. All income tax returns that were required to be filed by April 15, 2020 are granted an automatic six-month extension, and are due on or before October 15, 2020.

In addition, the deadline for estimated payments has also been extended for the 2020 tax year. The penalties for estimated payments are also waived until July 15, 2020. This extension and these waivers do not apply to payments due pursuant to a notice of deficiency, notice of final determination, demand for payment, installment agreement, closing agreement, or other agreement or requirement to pay.

This is similar to the Internal Revenue Service (IRS) extension, but applies to any income tax payment, regardless of the amount. Unlike the federal government, the state will not impose any caps on the amount of tax that can be deferred.

For more detailed information, review Executive Order # D 2020-010 on the [Governor's Office website](#) and visit the [CDOR COVID-19 Updates web page](#).

Please note that the extensions and waivers granted by this notice apply only to the payments and returns described above. They do not apply to other returns, filings, or payments required to be made, including, but not limited to, withholding tax required to be paid under sections 39-22-604 and 39-22-604.5, C.R.S.



## HOUSE BILL 20-1048

House Bill 20-1048 was passed and signed by the Governor on March 6, 2020. House Bill 20-1048, Colorado's CROWN Act, revised the definition of "race" to include "hair texture, hair type, and a protective hairstyle that is commonly or historically associated with race." It further defines "protective hairstyle" to include "such hairstyles as braids, dreadlocks, twists, tight coils or curls, conrows, Bantu knots, afros and headwraps". Please review your dress code policy as we do not recommend having policies that prohibit any particular hairstyle unless it is for safety reasons. Safety reasons could include, but are not limited to, if hair could get caught in workplace machinery, the dress code could require a hairnet or being pulled into a bun.

## COLORADO APRIL 2020 LEGISLATION

Congress recently passed legislation in response to COVID-19 that may impact your company and your employees. While more legislation is in the works, we wanted to give you a quick summary of the key provisions and changes you need to be aware of at this time. These provisions take effect on April 1, 2020 and only affect employers with fewer than 500 employees.

**Emergency Family and Medical Leave:** Employees can now take up to 12 weeks of job-protected leave (2 weeks unpaid followed by 10 weeks of paid leave up to monetary caps) if they are unable to work (including by telecommuting) due to a need to care for a child whose school or childcare provider is closed or unavailable due to the Coronavirus outbreak.

**Emergency Paid Sick Leave:** Employers must offer employees 80 hours of paid sick leave (up to monetary caps) to quarantine, to seek a diagnosis or preventive care for coronavirus, or to care for a child.

**Paid Leave Tax Credits:** To help bear the cost of the new paid-leave requirements, employers can offset the amounts paid from employment taxes and otherwise seek refunds additional payments.

**Employer Notice:** Employers will be required to post notice of the new provisions in a conspicuous place on their premises. Employers may also satisfy the notice requirement by emailing or direct mailing the notice to employees or posting the notice on an employee information internal or external website.

**Exemptions:** Employers that are health providers or emergency responders may exempt themselves from these requirements. Furthermore, employers with fewer than 50 employees may seek an exemption with the Department of Labor if compliance will threaten the business as an ongoing concern.

**Prohibitions and Penalties:** Employers are prohibited from retaliating against employees who seek to take this expanded leave. Employers found to be in violation of the requirements may be subject to penalties and enforcement under the Fair Labor Standards Act or the Family



## NEW I-9 FORM

A new version of the I-9 has been issued. **The new version is dated 10/21/2019 and will become mandatory May 1.** Previous editions cannot be used after May 1, 2020.

Through April 30, employers can choose to use the previous edition dated 07/17/2017 or the new edition. U.S. Citizenship and Immigration Services (USCIS) publishes a paper I-9 Form and an electronic, fillable I-9 Form.

The form is used to verify the identity and employment authorization of individuals hired for employment in the United States. All U.S. employers must properly complete the Form I-9 for each person they hire for employment in the U.S., including both citizens and noncitizens. New hires and employers, or their authorized representatives, must complete the form.

If you have any questions regarding the new I-9 form, please feel free to contact ERC's HR Department.

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# FAMILIES FIRST CORONAVIRUS RESPONSE ACT (the summary)

The Families First Coronavirus Response Act (FFCRA or Act) requires certain employers to provide their employees with paid sick leave and expanded family and medical leave for specified reasons related to COVID-19. These provisions will apply from April 1, 2020 through December 31, 2020. \*\*

## The Summary

For certain circumstances related to COVID-19, employees will be eligible for:

- up to two weeks of paid sick leave for illness, quarantine, or school closures (full pay for self, 2/3 pay for family care)

- up to 12 weeks of Family and Medical Leave Act (FMLA) leave for school closures (10 days unpaid and then up to 10 weeks at 2/3 pay)



## Focus Topics

FMLA expansion

Paid sick leave

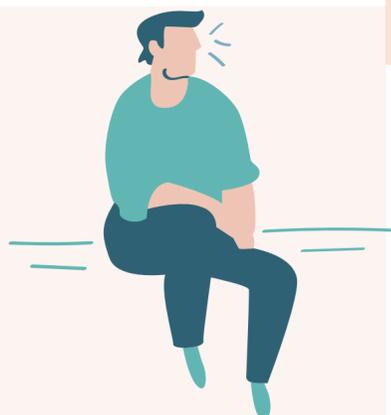
Payroll tax credit

Group health plan benefit mandate



## Date of Effect

The FMLA and Paid Sick Leave sections will go into effect on April 1, 2020 and expire December 31, 2020.



## Health Insurance Mandate

The act requires all medical plans to cover diagnostic testing-related services for COVID-19 at 100 percent without any deductibles or co-pays.



## Emergency FMLA Expansion

Purpose: Due to a public health emergency such as coronavirus, if a child under the age of 18 of an employee school or childcare provider is closed and or unavailable, the employee must be able to leave to care for the child(ren).



## Emergency Paid Sick Leave

For those quarantined or isolated subject to federal, state, or local quarantine/isolation order;

For advised by a health care provider to self-quarantine for concerns related to COVID-19; Individuals experiencing symptoms of COVID-19, and seeking a medical diagnosis;

Caring for an individual doing #1 or #2; Individuals caring for a child whose school or place of care is closed due to COVID-19; or

The employee is experiencing any other substantially similar condition.



## Payroll Tax Credit

For the emergency FMLA expansion and the emergency sick leave.

Dollar for dollar credit for sick leave and paid FMLA wages against the employer portion of Social Security taxes.

Refund is possible for amounts that exceed what is available as a credit.

Limits on what can be claimed mirror the caps for what must be paid.



\*\* This Information was created 3/20/2020. DOL & HHS may provide further guidance on how to implement this information. Should changes occur, ERC Colorado will send updates, changes and new guidelines via email. Please visit [ERColorado.com](http://ERColorado.com) for more information and full details on this act.