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HR News & Best Practices

OSHA to Mandate Vaccine and Testing Temporary Standard for COVID-19

On Sept. 9, 2021, President Biden [announced](#) that the Occupational Safety and Health Administration (OSHA) is developing an emergency temporary standard (ETS). The new ETS will require private-sector employers with 100 or more employees to ensure their workforce is fully vaccinated or test negative for COVID-19 every week before coming to work.

This announcement follows the vaccination, masking and social distancing [requirements](#) issued by the president in July for the public sector—federal employees and on-site contractors.

There currently is no time frame as to when the new ETS will be released. The government estimates that the ETS will impact over 80 million private-sector workers.

Current OSHA ETS

OSHA currently has a [COVID-19 ETS](#) for the health care and health care support workers. This ETS covers hospitals, nursing homes and assisted living facilities; emergency responders; home health care workers; and employees in ambulatory care settings where suspected or confirmed COVID-19 patients are treated.

OSHA has also issued [guidance](#) to help employers and workers not covered by the health care ETS. This guidance is to help employers protect workers who are unvaccinated, otherwise at-risk, or fully vaccinated but in areas of substantial or high community transmission.

Next Steps

Employers should continue to protect at-risk, unvaccinated and fully vaccinated workers. Employers should also monitor OSHA communication channels to become familiar with the expected private sector ETS once it is published.



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IRS Issues Employer Guidance for Reporting 2021 FFCRA Leave



[IRS Notice 2021-53](#), issued Sept. 7, 2021, provides guidance for employers on how to report sick and family leave wages for employee leave taken in 2021 under the Families First Coronavirus Relief Act (FFCRA), as amended by the COVID-related Tax Relief Act of 2020 and the American Rescue Plan Act of 2021. In July 2020, the IRS issued [Notice 2020-54](#) about reporting for FFCRA leave taken in 2020.

Reporting Requirement

Employers are required to report qualified 2021 FFCRA leave wages to employees on either a 2021 Form W-2, Box 14, or in a separate statement provided with the Form W-2. The requirement applies only to employers who claim tax credits for the leave wages under the relevant legislation.

According to the notice, there are separate reporting requirements for leave provided from Jan. 1, 2021, to March 31, 2021, and for leave provided from April 1, 2021, to Sept. 30, 2021. The notice gives additional specific reporting instructions for leave wages that must be entered on Box 1, 3 or 5 of Form W-2. The guidance also includes model language employers may provide as part of the Form W-2, Box 14 “Instructions for Employee,” or in a separate statement.

Paid Sick and Family Leave Under FFCRA

The FFCRA, passed in March 2020, required employers with fewer than 500 employees to provide paid sick and family leave for specific COVID-19-related reasons and included employer tax credits to cover leave costs. The leave requirement expired in December 2020. However, the Tax Relief Act of 2020 and the American Rescue Plan Act extended the tax credits for employers who chose to continue to provide FFCRA leave, first through March 31, 2021, and then through Sept. 30, 2021.

Proposed Rule Would Expand Electronic Filing



On July 23, 2021, the IRS published a [proposed rule](#) that would expand the requirement to file certain information returns electronically, including those under the Affordable Care Act’s (ACA) reporting requirements in Internal Revenue Code Section 6055 and Section 6056.

For Form 1094 series, Forms 1095-B and 1095-C, Form 1099 series and Form 5498 series, electronic filing would be required for entities that file **100 or more returns** for due dates in 2022, and **10 or more returns** after that. The proposal would also require aggregation of most information returns when calculating these thresholds.

Entities that file at least **10 returns of any type** would be required to electronically file Form 5330 for tax years ending on or after the date final rules are published, and Form 8955-SSA for plan years beginning on or after Jan. 1, 2022.

For entities required to file Form 5500, the proposed rule would require entities that file at least **10 returns of any type** to file Form 5500 electronically for plan years beginning after Dec. 31, 2021.

This proposal would effectively eliminate paper filings for most employers. However, the proposed rule has not been finalized and is not effective at this time.

Five Steps to Successful Employee Communication

Effective managers must be strong communicators to inspire and lead their teams. The video below offers five strategies and suggestions to keep your managers' communication efforts on point.



The HR Resource Every Business Needs

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