



Dear Valued Client,

Over the past several days New York Governor Cuomo announced new mandates in effect in the wake of the COVID-19 spread across the state.

All Non-Essential Workers Must Stay Home

This morning, Governor Cuomo announced that, effective this Sunday evening, March 22, 2020, all New York workers in non-essential businesses are required to stay home to combat the spread of Coronavirus. Civil fines and mandatory closures for businesses that don't comply with the new mandate will be enforced, Cuomo announced. The Governor is expected to sign an Executive Order today at which time more details will be available.

Exempt from the requirement are companies providing essential services such as food, pharmaceuticals, health care, shipping, and essential supplies.

Workers who are required to stay home may work from home, and employers must comply with all payroll and HR obligations for these circumstances. Specifically, employers should familiarize themselves with nexus provisions for employees who will be working from their homes in New Jersey, Connecticut or other states.

In general, for state tax withholding, nexus with New York may be created if employees telecommute from home or have a sales-related, in-home office with expenses that are reimbursed by the employer.

Job Protected, Paid Leave Benefits for COVID-19 Quarantine Reasons

Effective immediately, new legislation provides various benefits for New Yorkers who are unable to work due to an order or mandatory quarantine or isolation by the New York Department of Health, a local board of health or other government entity.

Employers with 10 or fewer employees and net income of less than \$1 million:

Employers must provide their employees with job protection for the duration of the quarantine. Employees can use any Paid Sick Leave benefits and short-term disability benefits during this time up to a combined maximum total of \$2,884.62 per week.

Employers with 11-99 employees and employers with 10 or fewer employees with net income greater than \$1 million:

Employers must provide at least 5 days of paid sick leave and job protection for the duration of the quarantine. Employees can use any Paid Sick Leave benefits and short-term disability benefits during this time up to a combined maximum total of \$2,884.62 per week.

Employers with 100 or more employees, as well as public employers:

Employers must provide at least 14 days of paid sick leave and job protection for the duration of the quarantine.

Leave for Quarantine/Isolation of Employee's Child

New York Paid Family Leave will be provided for working parents whose minor dependent child is subject to an order of mandatory or precautionary quarantine or isolation. In addition to job protection, eligible employees will receive up to a maximum benefit of \$840.70 per week for the duration of the quarantine.

The above benefits do not apply to an employee who is able to work remotely.

To keep up to date on the latest Coronavirus employment related developments, visit [Viventium Coronavirus \(COVID-19\) Update Center](#).

In it with you,

Viventium