

Post-COVID-19 Return-To-Work Checklist

- **Word Count: 765**
- **Time To Read: 3.0 Minutes @ 250 Words Per Minute**

Is your business considering recalling/rehiring the following people:

- Furloughed Employees
- Post-Terminated Employees
- Temporary Laid Off Employees

If it is, there are many factors to consider. That being said, we have listed thirteen items below to review.

#1: What date should employees be recalled or rehired?

- Employers that are seeking loan forgiveness (CARES Act) for payroll costs* must recall or rehire no later than June 30, 2020, to receive non-reduced loan forgiveness for layoffs occurring prior to April 26, 2020.
- If an employee was dismissed (and signed an agreement), review the language of the agreement to establish if a rehire will void the agreement.
- If your business has unionized employees, you need to review your collective bargaining agreement for rehiring and recall language.
- Rehires must occur more quickly for unreduced loan forgiveness for May and June 2020 since loan forgiveness is reduced proportionately for reductions in full-time employees and cuts in wages exceeding 75%.

*Payroll Costs = The sum of included costs less the sum of excluded costs.

Included payroll costs for employers are:

- Cash tips or equivalent.
- Group health care benefits, including insurance premiums.
- Retirement benefits.
- Salaries, wages, commissions, or similar compensation.
- Severance pay to dismissed or furloughed employees.
- State or local taxes assessed on employee compensation.
- Vacation, parental, family, medical, or sick leave.

Excluded payrolls costs are:

- Compensation to employees whose principal place of residence is outside of the U.S.
- Individual employee compensation above \$100,000 annually, prorated for the period February 15, 2020 to June 30, 2020.
- Payroll costs for seasonal employers are 2.5 times the amount of payroll costs for 12 weeks beginning either February 15, 2020, or March 1, 2020.
- Qualified sick-leave or family-leave wages for which a credit is allowed under the Families First Coronavirus Response Act.
- Social Security taxes and income taxes.

Special Links:

- [Click Here To Read About The Paycheck Protection Program.](#)
- [Click Here To Read About The Families First Coronavirus Response Act: Questions and Answers.](#)

#2: Send all past employees an offer to “return to work.” In your letter, you should consider the following:

- Will the employee be recalled/rehired for the same position?
- Confirm the person’s pay rate.
- Employers that received a loan via the CARES Act and seeking loan forgiveness for payroll costs have specific commitments to maintain compensation and benefits levels.

#3: Does a drug test need to be given to an employee before starting work?

- Your state’s law will dictate this; however, please refer to your company’s employee handbook AND an HR professional who knows each state’s law on drug testing.

#4: Check to determine if someone’s return will affect their PTO or vacation time (accrued).

#5: Check to ensure all direct deposit information is up to date.

#6: Ask each employee if they want to adjust their W-4 form upon return to work.

#7: Make a “new hire” checklist of any document(s) that need to be executed, i.e., employee handbook, non-compete agreement, drug testing release form, arbitration contract, etc.

#8: Is a new I-9 Form required?

- Furloughed employee: Updating is not required.
- Terminated employee: If the employee is rehired within 36 months of the original hire date, section 3 of Form I-9 must be completed to indicate the rehire. After 36 months, a new I-9 form must be completed.

[Click Here To Download A New 2020 I-9 Form.](#)

#9: Determine the status of health plans, cafeteria plans, and other fringe benefit plans, i.e., dental, vision, etc.

- Check with your Third-Party Administrator, insurer, or insurance agent(s).
- Determine if any prior agreements or policies outlined eligibility or employee cost-sharing.
- Evaluate plan eligibility changes, etc.

#10: Determine implications for 401(k), 403(b), and pension plans.

- Check retirement plan documents with Third-Party Administrator, broker and/or advisor.
- Check your plan's rules for eligibility, benefit accruals, and vesting period.
- Review your plan's eligibility changes (if applicable).

#11: Evaluate your executive team's compensation and severance arrangements.

- Be mindful of any potential limitations (amounts of deferred compensation) under CARES Act conditions.
- Employers who take advantage of loans under the *Exchange Stabilization Fund* are subject to restrictions on executive compensation.
- Evaluate possible interruption of elective and non-elective deferrals.

#12: Consider appropriate actions related to COVID-19 health pandemic:

- Determine if you need to provide someone a mask (and gloves) while at work.
- Employers should consult an HR professional to determine if they can take the temperature of an employee or ask any medical-related coronavirus questions.
- If an employee has any coronavirus symptoms, send them home ASAP.
- If an employee is concerned about their health, you might want to have them work from home.

#13: Determine eligibility requirement for a leave of absence, paid or unpaid, under the Families First Coronavirus Response Act (FFCRA), state law, or your organization's policy.