



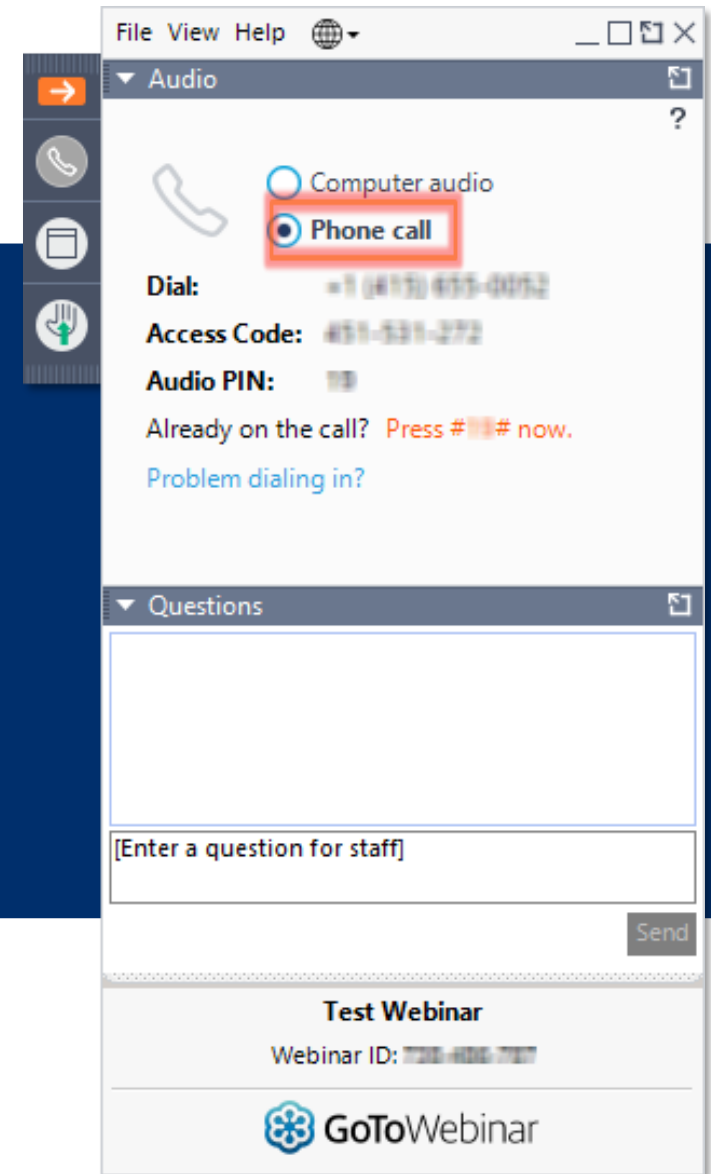
LIVE Webinar:
**Navigating the Minefields of 2020
for Employers**

Wednesday,

October 21,
2020

12:00 p.m. EST

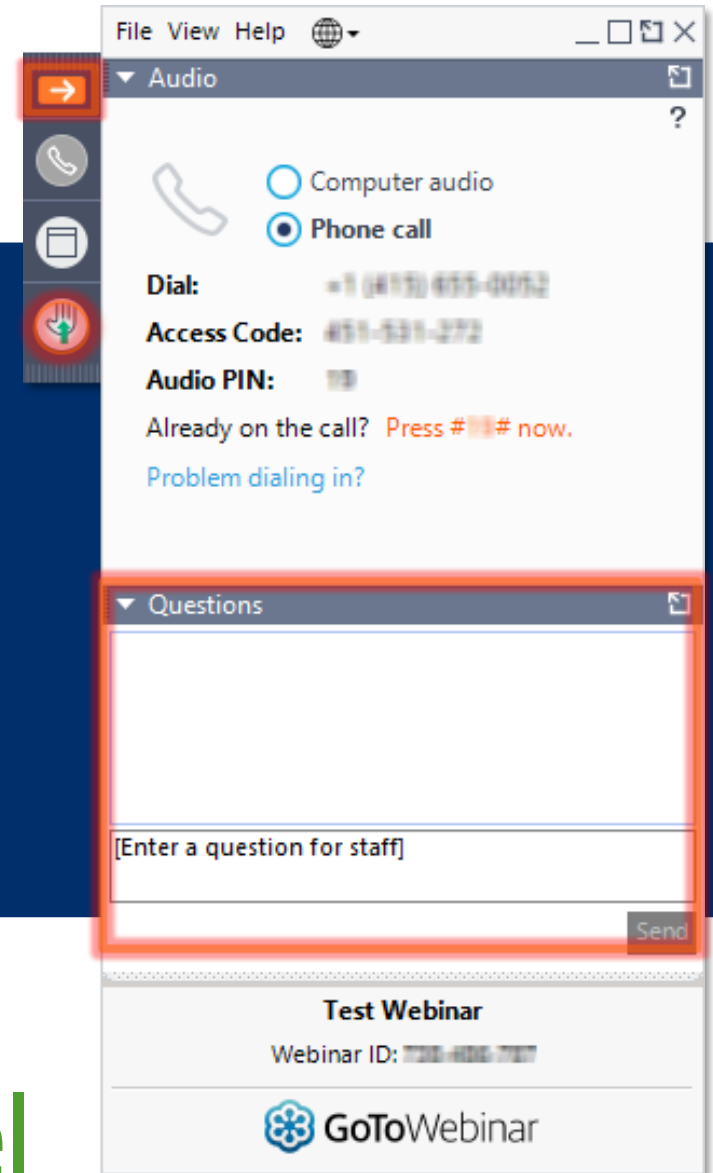
- Select "Computer audio" to join via VOIP
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The screenshot shows the GoToWebinar audio interface. The 'Audio' tab is active, displaying options for 'Computer audio' and 'Phone call'. The 'Phone call' option is selected and highlighted with a red box. Below the options, the dialing information is shown: 'Dial: +1 (415) 455-0052', 'Access Code: 455-531-272', and 'Audio PIN: 123'. A prompt asks 'Already on the call? Press #123# now.' and a link for 'Problem dialing in?' is provided. The 'Questions' section is empty, with a placeholder text '[Enter a question for staff]' and a 'Send' button. At the bottom, the 'Test Webinar' section shows the 'Webinar ID: 123456789012' and the GoToWebinar logo.

Audio Instructions

- Grab Tab
- Handouts
- Questions



Attendee Control Panel

Objectives

- COVID-19 update - Ohio's immunity law and continued risks
- Handling politics in the workplace
- Employment law and election day
- Update on IRS SECURE Act guidance
- Overview of small business credit for automatic contribution arrangement
- Review of SECURE Act amendment deadlines



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Meet the Speakers

Labor & Employment



Topics:

- Immunity Laws on Litigation
- Politics in the Workplace
- Election Day and Voting Laws

Immunity Laws and Impact on Litigation

COVID-19 Litigation Explosion

- Safety Claims
- Disability discrimination
- Wage and hour
- Leave Related Claims
- Wrongful discharge
- Race/national origin discrimination
- Age discrimination
- Wrongful Discharge
- Retaliation

Legislative Response

- Proposed Federal Law:
 - SAFE TO WORK Act (S.4317)
 - [Safeguarding America's Frontline Employees To Offer Work Opportunities Required to Kickstart the Economy]
- Goals:
 - Lessen the burdens on interstate commerce by discouraging insubstantial lawsuits relating to COVID-19;
 - Preserving the ability of individuals and businesses that have suffered real injury to obtain complete relief.

Immunity Laws and Impact on Litigation

State Immunity Laws:

- Georgia
- Iowa
- Kansas
- Kentucky
- Louisiana
- Massachusetts
- Mississippi
- Nevada
- New Jersey
- New York
- North Carolina
- Oklahoma
- Tennessee
- Utah
- Wisconsin
- Wyoming
- And others . . .

State Executive Orders:

- Arkansas
- Alabama

Immunity Laws and Impact on Litigation

Ohio:

- Gov. DeWine signed H.B. 606 into law on September 14, 2020
 - Provides immunity for businesses from customers and employees bringing lawsuits alleging exposure, transmission, or contraction of COVID-19 in a place of business
 - Exception if owner's or employer's actions amounted to reckless conduct or willful misconduct

Typical Components of State Immunity Laws:

1. Immunity for claims based on exposure, transmission, or contraction of COVID-19 in a place of business;
2. Exception for conduct that is intentional, willful, reckless, etc.

Immunity Laws and Impact on Litigation

Limitations of Immunity Statutes

- Claims Covered = Narrow
- Claims Not Covered = Broad
 - Examples:
 - Leave Related Claims
 - Disability Discrimination and Accommodation Claims
 - Reductions in Force (RIF)

Immunity Laws and Impact on Litigation

Takeaways:

- Immunity laws are good for employers but . . .
- Employers must remain vigilant of COVID-19 risks

Politics in the Workplace

Applicable Laws:

- First Amendment Rights – Freedom of Speech
 - Public v. Private Sector
- Federal Laws
 - NLRA
 - Title VII, ADA, ADEA, etc.
- State Laws
 - Lawful conduct
 - Non-retaliation (e.g. party membership, political speech, activity, etc.)
 - Limits on employer action
 - Connecticut

Politics in the Workplace

Common Scenarios:

- Dress Code Issues
- Social Media
- Proselyting, campaigning, debating

Takeaways

- Don't ignore issues
- Get help

Election Day and Voting Laws

- 30 States have Election Day or voting laws
- Typical provisions
 - Time off
 - Notice required/not required
 - Non-retaliation
 - Paid/unpaid

Election Day and Voting Laws

- Ohio:
 - Reasonable time to vote;
 - Cannot compel person to vote certain way;
 - Cannot refuse to allow service as election official.
- Kentucky:
 - Reasonable time/not less than 4 hours;
 - Employer may decide time;
 - One day notice required.
- Indiana: No law

Employee Benefits & Executive Compensation



Topics - IRS Notice 2020-68

- Eligibility for long-term, part-time employees
- Qualified birth or adoption distribution
- Small business credit for EACA
- Plan amendments

Overview of Notice

- Provides general guidance
- Not intended to be comprehensive guidance
- Intended to help with implementation of specific provisions
- IRS seeking comments by November 2, 2020
- Regulations expected

Long-term, Part-time Employees

- 500 hours of service for 3 consecutive years
- Special vesting rules
- Exception for periods before January 1, 2021 applies only for 401(k) deferrals, not vesting

Qualified Birth or Adoption Distributions (“QBAD”)

- Excluded from 10% early withdrawal tax
- Up to \$5,000 within one year of birth or adoption
- Applies to adoption of child who is under age 18 or is not capable of self-support, but not a step-child
- Each parent eligible for separate distribution
- May recontribute any portion of a QBAD
- Recontribution treated as direct transfer of eligible rollover distribution

QBAD, continued

- May rely on reasonable representations from the individual
- Not required to offer a direct rollover
- A § 402(f) notice (explaining rollover rules) is not required
- No requirement to withhold 20% of the distribution
- Participant may treat a distribution as a QBAD even if plan doesn't allow a QBAD. Participant may recontribute the amount to an IRA.

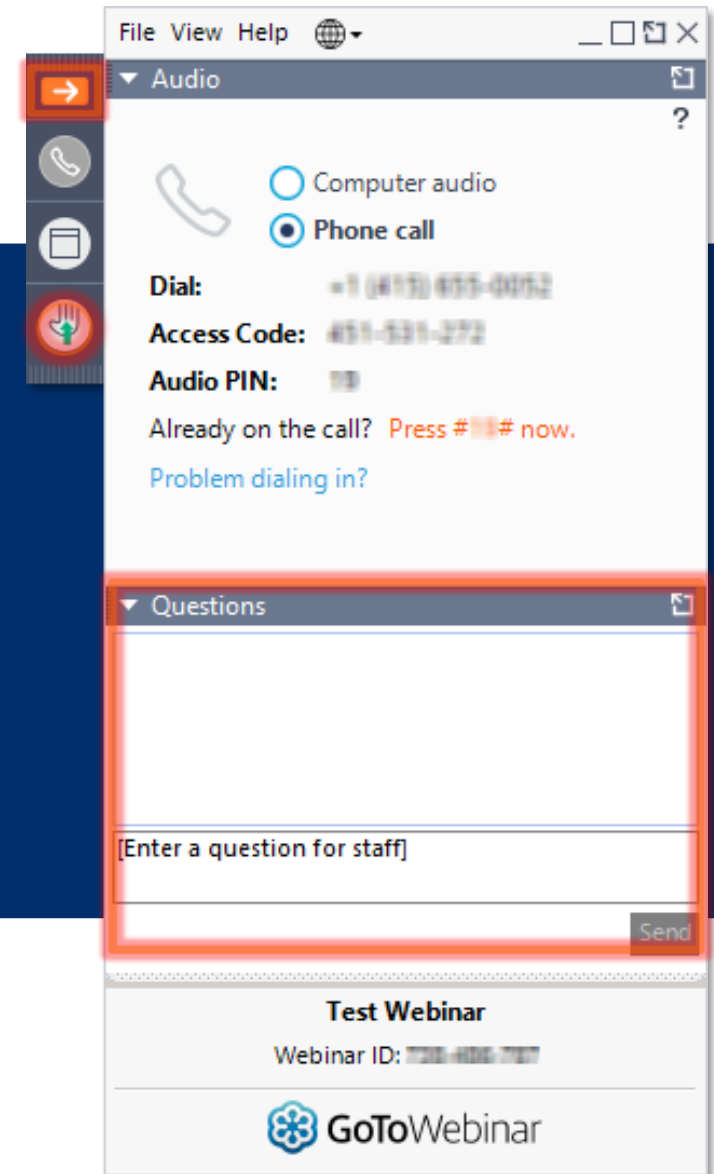
Small Business Credit for EACA

- \$500 business credit for EACA
- “Eligible employer” is generally under 100 employees
- Credit for taxable years only during a single 3-year credit period that begins when the employer first includes an EACA
- Same EACA must be in the same plan for the 2nd and 3rd taxable year
- Credit applies separately to each eligible employer that participates in a multiple employer plan (“MEP”).

SECURE Act Amendments

- Amendment must be adopted no later than the last day of the first plan year beginning on or after January 1, 2022 (or 2024 for governmental or collectively bargained plans).
- Deadline to amend applies to both required and discretionary plan amendments

Please type your message/question in the window pane of the attendee control panel.



Questions?



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Contact Us

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Monthly Minute

Employee Benefits & Executive Compensation

By: Lisa Wintershimer Michel, John F. Meisenhelder, Helana A. Darrow, Antoinette L. Schindel, and Kelly E. MacDonald

Most of us are familiar with the changes related to COVID-19 legislation including the CARES Act. In this *Monthly Minute*, we are highlighting some practical CARES Act administrative items that you will want to consider as well as pre-pandemic benefits changes and issues that can help guide plan sponsors through the long road ahead.

[READ MORE](#)



Additional Resources



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