

## Our COVID-19 Task Force

Vorys attorneys and professionals continue to counsel clients in the myriad issues related to the coronavirus (COVID-19) outbreak, response and return to work. As always, our clients are encouraged to communicate directly with their primary Vorys contact(s).

Our comprehensive Coronavirus Task Force includes attorneys with deep experience in the niche disciplines that we have been and expect to continue receiving questions regarding coronavirus. These areas include:

- Employment Issues
- Travel Restrictions
- Immigration
  
- Employee Benefits
- Workers' Compensation
- Health Care
- Commercial/Contracts and Supply Chain
- Finance
- Corporate / Risk Disclosure / Governance / Virtual Meetings
- Insurance
- Litigation
- Bankruptcy and Restructuring
- Real Estate
- Federal and State Relief Efforts
- Government Isolation and/or "Shelter in Place" Orders

## COVID-19 Alerts

### Employment Law

#### **EEOC Provides Updated Caregiver Discrimination Guidance** | 3/28/2022

Earlier this month, the Equal Employment Opportunity Commission (EEOC) provided updated and additional guidance regarding caregiver discrimination under federal employment laws in light of the ongoing COVID-19 pandemic and its aftermath. [Read more.](#)

#### **California Enacts New COVID-19 Supplemental Paid Sick Leave** | 2/17/2022

Starting February 19, 2022, California employers will once again have to comply with supplemental paid sick leave for COVID-related reasons. [Read more.](#)

#### **OSHA Withdraws Vaccine or Testing ETS; Intends to Pursue Permanent Standard** | 2/7/2022

Having seen the proverbial writing on the wall, the Occupational Safety and Health Administration (OSHA) [announced](#) today that it will withdraw its COVID-19 Testing or Vaccination ETS effective January 26, 2022. [Read more.](#)

#### **Biden's Federal-Employee Mandate Blocked Nationwide** | 1/24/2022

Friday afternoon, January 21, 2022, yet another of the Biden administration's attempts to require COVID-19 vaccinations was blocked. [Read more.](#)

#### **Department of Labor Provides Guidance on Compensability of COVID-Related Health and Safety Measures** | 1/21/2022

After nearly two years of frustrating uncertainty regarding whether employers are required to pay employees for time spent undergoing COVID testing or health screenings, the United States' Department of Labor (DOL) has finally provided some guidance. [Read more.](#)

#### **Supreme Court Stays OSHA ETS – Allows CMS Mandate to Take Effect** | 1/13/2022

The Supreme Court finally brought clarity to the status of the separate COVID-19 Emergency Temporary Standard (ETS) issued by the Occupational Safety and Health Administration (OSHA), which provided a vaccine-or-test requirement for employers with over 100 employees, and the rule issued by the Centers for Medicaid and Medicare Services (CMS), which mandated vaccination for employees of providers who receive Medicaid or Medicare funding. [Read more.](#)

#### **Expiration of OSHA's Healthcare ETS and Update on CMS Mandate** | 12/29/2021

After a week of uncertainty, the Occupational Safety and Health Administration (OSHA) has finally addressed the status of its Healthcare ETS. On December 27, 2021, OSHA formally withdrew the ETS. [Read more.](#)

### Federal Vaccine Mandates End-of-Year Roundup | 12/23/2021

Keeping up with the status of the various federal vaccine mandates over the past few months has felt like riding a bumpy and exhausting rollercoaster. [Read more.](#)

### OSHA ETS Stay Lifted (For Now) | 12/18/2021

The legal battle over the Occupational Safety and Health Administration's emergency temporary standard on COVID-19 (the ETS) took another dramatic twist on Friday night. Mere days after the Sixth Circuit Court of Appeals declined to hear the matter *en banc*, a three judge panel dissolved the stay previously entered by the Fifth Circuit Court of Appeals. [Read more.](#)

### Sixth Circuit Declines to Hear ETS Challenge *En Banc* | 12/16/2021

As previously reported, the Sixth Circuit Court of Appeals – the court selected to hear the consolidated challenges to the Occupational Safety and Health Administration's emergency temporary standard on COVID-19 (the ETS) – needed to decide an important procedural matter before addressing the merits of the challenge to the ETS. On December 15, 2021, the Sixth Circuit decided that procedural matter, ruling that the case would be heard by a three-judge panel chosen at random rather than *en banc* by the entire Sixth Circuit. [Read more.](#)

### Court Blocks Federal Contractor Vaccine Mandate Nationwide | 12/1/2021

On December 7, 2021, a federal district court in Georgia temporarily blocked the federal contractor vaccine mandate from taking effect nationwide. [Read more.](#)

### Court Blocks Federal Contractor Vaccine Mandate in Kentucky, Ohio, and Tennessee | 12/1/2021

On November 30, 2021, a federal district court in Kentucky temporarily blocked the federal contractor vaccine mandate from taking effect in Kentucky, Ohio, and Tennessee. [Read more.](#)

### Sixth Circuit to Decide Whether to Uphold Stay of OSHA ETS | 11/24/2021

While most Americans feast on turkey and stuffing this week, the Sixth Circuit Court of Appeals will dig in to motions and briefing regarding the Occupational Safety and Health Administration's emergency temporary standard on COVID-19 (the ETS). [Read more.](#)

### Fifth Circuit Extends its Block on OSHA's Emergency Temporary Standard, but the Battle is Just Beginning | 11/13/2021

As we [previously reported](#) on November 4, 2021, the Occupational Safety and Health Administration (OSHA) issued a long awaited emergency temporary standard (the ETS) on COVID-19. [Read more.](#)

### **OSHA Issues New COVID-19 Emergency Temporary Standard for Large Employers | 11/5/2021**

On November 4, 2021, the Occupational Safety and Health Administration (OSHA) issued a long awaited emergency temporary standard (ETS) on COVID-19. Broadly speaking, the ETS requires employers with 100 or more employees to ensure their workforce is fully vaccinated or require any unvaccinated employees to produce a weekly negative test and wear a mask in order to work. [Read more.](#)

### **Employees of Federal Contractors Must Be Vaccinated Against COVID-19 | 10/7/2021**

In September, President Biden issued an Executive Order requiring that all employees (with limited exceptions) working on or in connection with covered federal government contracts be fully vaccinated against COVID-19. The Safer Worker Federal Workforce Task Force then issued its *COVID-19 Workplace Safety: Guidance for Federal Contractors and Subcontractors* implementing the Executive Order and mandating that employees be fully vaccinated by December 8, 2021. [Read more.](#)

### **New OSHA Vaccination Requirement: What We Know and What We Don't | 9/10/2021**

On September 9, 2021, President Biden announced that the Occupational Safety and Health Administration (OSHA) is developing a rule that will require all employers with 100 or more employees to ensure their workforce is fully vaccinated or require any unvaccinated employees to produce a weekly negative test in order to come to work. [Learn more.](#)

### **OSHA Issues Updated Mask Guidance to Align With CDC Recommendations | 8/19/2021**

On August 13, 2021, the Occupational Safety and Health Administration (OSHA) issued updated guidance to align with recent Centers for Disease Control and Prevention (CDC) changes to masking and testing recommendations for fully vaccinated individuals. [Learn more.](#)

### **New York Employers Must Adopt Airborne Infectious Disease Prevention Plans by August 5, 2021 | 7/27/2021**

In May 2021, New York enacted its Health and Essential Rights Act (HERO Act). The law mandates extensive workplace health and safety protections in response to the current pandemic and to protect against future airborne infectious disease outbreaks. The HERO Act requires employers to adopt an airborne infectious disease prevention plan and to permit their employees to create a joint labor-management workplace safety committee. [Learn more.](#)

### **California Division of Occupational Safety and Health Amends COVID-19 Prevention Emergency Temporary Standards | 6/14/2021**

The California Division of Occupational Safety and Health, better known as Cal/OSHA, recently changed the COVID-19 Prevention Emergency Temporary Standards (ETS). These changes will go into effect on June 15, 2021 and will continue to apply to nearly all California employers. [Read more.](#)

### **OSHA Adopts Emergency Temporary Standard for Health Care Settings | 6/11/2021**

In January 2021, President Biden issued an Executive Order directing the Occupational Safety and Health Administration (OSHA) to take action to reduce the risk that workers may contract COVID-19 in the workplace. On June 11th, OSHA finally released its Emergency Temporary Standard (ETS) implementing that directive. Notably, the ETS applies **only** to health care settings. [Read more.](#)

### **EEOC Issues Guidance on Mandatory Vaccine Policies and Vaccine Incentive Programs (Part 2) | 6/9/2021**

On May 28, 2021, the U.S. Equal Employment Opportunity Commission (EEOC) updated its “What you should know about COVID-19” Frequently Asked Questions, providing some long-awaited guidance about COVID-19 vaccination policies and incentives. [Read more.](#)

### **EEOC Issues Guidance on Mandatory Vaccine Policies and Vaccine Incentive Programs (Part 1) | 6/7/2021**

On May 28, 2021, the U.S. Equal Employment Opportunity Commission (EEOC) updated its “What you should know about COVID-19” Frequently Asked Questions, providing some long-awaited guidance about COVID-19 vaccination policies and incentives. [Read more.](#)

### **A Return to Normal? Ohio’s Pandemic Unemployment Benefits Wind Down | 6/3/2021**

As Ohio continues its recovery from the COVID-19 pandemic, a number of pandemic unemployment benefits programs are winding down. [Read more.](#)

### **New York Employers Must Now Provide Paid Vaccination Leave | 4/6/2021**

On March 12, 2021, New York enacted legislation requiring that all employers in the state provide paid leave time to their employees in order to receive COVID-19 vaccinations. [Read more.](#)

### **California Enacts a New, Retroactive COVID-19 Paid Supplemental Sick Leave Requirement | 3/29/2021**

Beginning March 29, 2021, California employers with 25 or more employees must provide supplemental sick leave to employees affected by COVID-19. This is a new bank of leave, which means that employers with 500 or more employees that already provided paid supplemental sick leave in 2020 also have to provide this new leave. [Read more.](#)

### **100% COBRA Subsidies under the American Rescue Plan Act | 3/16/2021**

The American Rescue Plan Act (ARPA), signed by President Biden on March 11, 2021, includes a six-month 100% subsidy of COBRA premiums. [Read more.](#)

### **What Employers and HR Professionals Need to Know about the American Rescue Plan Act | 3/15/2021**

ARPA provides \$1.9 trillion in relief to employers, individuals, and state and local governments. [Read more](#) about the employment-related provisions included in the Act.

### Lawsuit Vaccines: More States Enact COVID-19 Immunity Laws for Businesses | 3/10/2021

In 2020, 14 states enacted broad civil liability protections last year for claims related to exposure to the virus: Georgia, Idaho, Iowa, Kansas, Louisiana, Michigan, Mississippi, Nevada, North Carolina, Ohio, Oklahoma, Tennessee, Utah and Wyoming. Alabama, Indiana, Montana and Wisconsin recently enacted similar laws. Their key provisions are outlined in [this Alert](#).

### Department of Labor Expands Temporary Federal Unemployment Eligibility | 3/1/2021

The U.S. Department of Labor (DOL) issued guidance expanding the categories of workers eligible to receive federally-funded unemployment benefits under the Pandemic Unemployment Assistance (PUA) program. In addition to several other categories of workers, the expansion of eligibility extends unemployment benefits to workers who refuse to work or accept an offer of work at a worksite that is not in compliance with coronavirus health and safety standards. [Learn more](#).

### Bipartisan Coronavirus Stimulus Continues Relief for Unemployed Workers and Employers | 12/28/2020

Yesterday evening, the President signed into law the Bipartisan COVID-19 Emergency Relief Act of 2020 (the "Relief Act"). [Read more](#).

### EEOC Releases Guidance on Mandatory Vaccinations | 12/28/2020

Earlier this month, the U.S. Equal Employment Opportunity Commission updated its COVID-19 technical assistance with new information on vaccinations. [Read more](#).

### CTRA Would Extend Employer Tax Credits for Paid Leave Under FFCRA Framework | 12/23/2020

The COVID-related Tax Relief Act of 2021 (CTRA) extends the tax credits available to covered employers that continue to offer paid leave under the Families First Coronavirus Response Act (FFCRA) framework through March 31, 2021. [Read more](#).

### The Coming Vaccines – And the Coming Workplace Dilemmas with Mandatory Vaccinations | 12/15/2020

There appears to be a significant challenge ahead for achieving mass public compliance with vaccine recommendations. This raises the employer's dilemma – can employers require their employees get vaccinated, and even if they can, is it a good idea? [Read more](#).

### California Employers Must Notify Their Employees of COVID-19 Cases | 12/3/2020

Recently, California enacted Assembly Bill 685 to impose additional notification requirements on employers relating to COVID-19 cases at work. These new requirements go into effect on January 1, 2021. [Read more](#).

### California Employers Must Implement a Comprehensive COVID-19 Prevention Program | 12/2/2020

The California Occupational Safety and Health Standards Board recently approved emergency, temporary COVID-19 regulations. Almost every California employer must now establish specific measures to curb the spread of COVID-19. [Read more](#).

### Michigan Enacts COVID-19 Business Immunity and Employee Protection Laws | 10/23/2020

On October 22, 2020, Michigan enacted four COVID-related laws that provide protections to businesses and to employees. [Read more.](#)

### New Law Provides COVID-19 Supplemental Paid Sick Leave for California Employees | 9/25/2020

On September 9, 2020, California Governor Gavin Newsom signed Assembly Bill 1867, which requires private employers with 500 or more employees nationwide to provide COVID-19 supplemental paid sick leave benefits to qualifying employees. [Read more.](#)

### Ohio Enacts Broad COVID-19 Immunity Legislation | 9/15/2020

The Ohio General Assembly enacted Amended Substitute House Bill 606 which is meant to address – and limit – potential liability that business in Ohio may face if employees or customers contract COVID-19 in their workplace or business. On September 14, 2020, Governor DeWine signed the legislation. [Read more.](#)

### Court Strikes Down Key Parts of DOL's Rule on the Families First Coronavirus Response Act | 8/7/2020

The State of New York sued the U.S. Department of Labor (DOL) claiming that the portions of the DOL's Final Rule implementing the Families First Coronavirus Response Act (FFCRA) violated the FFCRA by unduly restricting the statute's intended coverage. On August 3, 2020, in *State of New York v. Department of Labor*, the U.S. District Court for the Southern District of New York ruled in favor of the State and vacated the requirements. [Read more.](#)

### Ohio Requires Facial Coverings Statewide | 7/23/2020

Beginning on Thursday, July 23, 2020, at 6:00 p.m., a statewide mask mandate will go into effect for those living in all 88 Ohio counties. According to Governor Mike DeWine, "requiring masks statewide will make a significant difference and will be key to making sure other counties do not progress to a higher level of increased spread." [Learn more.](#)

### Refusing to Return to Work May Not Make Ohio Employees Ineligible for Unemployment Compensation | 6/24/2020

Ohio Governor Mike DeWine recently signed Executive Order 2020-24D, which provides several circumstances that will now constitute "good cause" for refusing suitable work during the pandemic. [Read more.](#)

### Pending Ohio Legislation Provides Immunity from COVID-19 Claims and Presumptions of Employee Injury from COVID-19 | 6/8/2020

As businesses in Ohio reopen and employees return to work, employers are concerned about potential liability if their employees or customers contract COVID-19 in their workplace or business. Two bills pending in the Ohio General Assembly are meant to address – and limit – that potential liability. [Read more.](#)

**Returning To Work: Are COVID-19 Waivers A Good Idea? | 6/4/2020**

Now that employees are returning to work and businesses are reopening their doors to customers, many businesses are searching for ways to limit liability relating to potential COVID-19 infections. To that end, some employers are considering whether to require COVID-19 liability waivers for their employees, customers, contractors, and other visitors to their facilities. [Read more.](#)

**Virginia Employers Must Contend With More Than COVID-19 When They Get Back To Work (Part II) | 5/29/2020**

As employers begin to reopen their businesses and employees start to return to work, Virginia employers will need to contend with a significant expansion of the Virginia Human Rights Act. [Read more.](#)

**Virginia Employers Must Contend With More Than COVID-19 When They Get Back To Work (Part I) | 5/27/2020**

As employers begin to reopen their businesses and employees start to return to work, Virginia employers will need to contend with several new workplace laws (in addition to confronting the myriad workplace changes wrought by COVID-19). [Read more.](#)

**OSHA Issues New Guidance on Recording Cases of COVID-19 | 5/22/2020**

On May 19, 2020, the Occupational Safety and Health Administration (OSHA) issued two “updated” enforcement memos on injury reporting and OSHA’s enforcement response. OSHA’s guidance on these issues has shifted over time, and these newest iterations take effect on May 26, 2020. [Read more.](#)

**More Considerations for Restaurant and Bar Reopenings in Ohio | 5/20/2020**

On May 14, 2020, the Ohio Department of Health released its Dine Safe Ohio Order, formalizing the rules for restaurant and bar reopenings that it announced in a press conference on May 7. The Order reiterated most of the material set forth in that press conference and the informational releases issued in connection with that press conference, while expanding on and providing additional context. [Read more.](#)

**Paying Employees for Temperature Checks | 5/19/2020**

A state may require or recommend that employees conduct daily COVID-19 symptom assessments, which may include taking their temperature. The question many employers are asking is whether employees must be paid for their time spent waiting for and undergoing a temperature check. [Read more.](#)

**EEOC Suspends EEO-1 Reporting for 2020 | 5/12/2020**

The EEOC has announced that, in light of the COVID-19 public health emergency, the agency is suspending the collection of EEO-1 data for 2020. [Read more.](#)

### Ohio Announces Opening Dates For Salons and Barbershops | 5/11/2020

Governor Mike DeWine announced the first stage of Ohio's plan to reopen hair salons, day spas, nail salons, barbershops and tanning facilities on May 15, 2020. The order did not include guidance as to gyms or workout facilities. [Read more.](#)

### Treasury Relents on Employee Retention Tax Credit for Health Benefits Provided to Unpaid Employees | 5/8/2020

Following bipartisan pressure from members of both Houses of Congress and from employer groups, the IRS and Treasury have released additional guidance reversing the position taken in their recent FAQs. [Read more.](#)

### Ohio Announces Opening Dates For Restaurants and Bars | 5/8/2020

Governor Mike DeWine announced the first stage of Ohio's plan to reopen restaurants and bars shuttered during the coronavirus pandemic. He drew a careful distinction between seating areas, which are reopening subject to the conditions below, and open congregating areas, which are **not** reopening as a part of this stage. [Read more.](#)

### IRS Releases FAQs with Additional Guidance on the CARES Act Employee Retention Tax Credit | 5/4/2020

The IRS has issued FAQs providing additional guidance on several aspects of the CARES Act Employee Retention Tax Credit. This alert summarizes a number of the key topics addressed in these FAQs. [Read more.](#)

### Pennsylvania Employers Must Now Notify Employees of Unemployment Availability | 4/21/2020

In response to the economic toll of the COVID-19 pandemic, Pennsylvania has enacted new notification requirements in its unemployment compensation law. [Read more.](#)

### The EEOC Provides Further Guidance on Managing Disability and Accommodation Issues in the Age of COVID-19 (Part II) | 4/15/2020

In this alert, we summarize the EEOC's most recent guidance on employers' ADA obligations concerning disability-related inquiries and confidentiality with respect to COVID-19. [Read more.](#)

### Claiming Federal Relief Tax Credits and Deferring Payroll Tax Payments | 4/14/2020

As with all aspects of Federal COVID-19 relief, guidance on claiming federal tax credits and deferring payroll tax liability is rapidly evolving and is subject to change. This alert provides an outline of guidance on these issues as of the date of this alert. [Read more.](#)

### The EEOC Provides Further Guidance on Managing Disability and Accommodation Issues in the Age of COVID-19 (Part I) | 4/14/2020

The EEOC made clear in a recent webinar that "in this extraordinary time, the laws enforced by the EEOC -- Title VII, the Age Discrimination in Employment Act, the Americans with Disabilities Act, the Rehabilitation Act, the Genetic Information Nondiscrimination Act -- continue to apply." [Read more.](#)

#### **Alternatives to Laying Off Employees: Benefits Available for Ohio Employees with Reduced Hours | 4/9/2020**

As employers grapple with the economic effects of COVID-19, reductions in hours and furloughs present difficult-but-effective cost reduction strategies. [Read more.](#)

#### **Visa Status Extensions Without Travel | 4/8/2020**

With international travel coming seemingly to a halt, employers may be concerned about visa status expirations for their employees who typically extend their status through travel or the consulate, including those in E, Blanket L-1, and TN visa status. [Read more.](#)

#### **Immigration Consequences of Salary Reduction, Furloughs and Layoffs | 4/6/2020**

The Department of Labor and the U.S. and Citizenship and Immigration Services have yet to issue any special guidance or relax any statutory or regulatory requirements regarding the treatment of nonimmigrants amid COVID-19 workplace implications. [Read more.](#)

#### **IRS Issues Guidance on Required Documentation Necessary to Obtain Tax Credits on Paid Sick Leave and Emergency FMLA Leave Requests | 4/2/2020**

The IRS has released guidance specifying what documentation is needed for employers to receive the tax credits that will fund the paid leave required by the Families First Coronavirus Response Act (FFCRA). [Read more.](#)

#### **The CARES Act Provides a Number of Tax Benefits to Businesses | 3/31/2020**

The CARES Act provides for a refundable tax credit available to certain employers for wages paid during periods of partial or complete shutdown, or significant decline in gross receipts, resulting from COVID-19. [Read more.](#)

#### **The CARES Act Impact on Employee Benefit Plans | 3/28/2020**

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was enacted on March 27, 2020 and contains many provisions that affect employee benefit plans. [Read more.](#)

#### **For Ohio Employers: Ohio Workers' Compensation COVID-19 Update | 3/25/2020**

This alert provides some information related to workers' compensation issues in Ohio amid the COVID-19 pandemic, including information from the Ohio Industrial Commission and the Ohio Bureau of Workers' Compensation. [Read more.](#)

### **U.S. Employment and Immigration Update | 3/20/2020**

The U.S. Department of Homeland Security and the U.S. Citizenship and Immigration Services had made three additional announcements related to employment related immigration laws. [Read more.](#)

### **The Families First Coronavirus Response Act: What Employers Need to Know | 3/19/2020**

On March 18, 2020, the Families First Coronavirus Response Act (FFCRA) was approved by Congress and signed by President Trump. There are a number of provisions in the law that will directly impact many employers. [Read more.](#)

### **Ohio Expands Access to Unemployment Benefits in COVID-19 Cases | 3/16/2020**

On March 15, 2020, Governor Mike DeWine issued an executive order expanding unemployment benefits for employees whose workplaces are shutdown or who are quarantined as a result of COVID-19. [Read more.](#)

### **Managing Wage-Hour Issues in the Age of the Coronavirus Pandemic | 3/16/2020**

The U.S. Department of Labor (DOL) recently issued guidance on wage-hour concerns under the Fair Labor Standards Act (FLSA) in light of the COVID-19 pandemic. Vorys labor and employment attorneys highlighted the key considerations raised in that guidance in an alert. [Read more.](#)

### **Ohio Industrial Commission Suspends Workers' Compensation Hearings, Transitions to Conference Calls | 3/13/2020**

The Ohio Industrial Commission announced today that all workers' compensation hearings will be suspended from Monday, March 16 to Tuesday, March 17, 2020. Beginning Wednesday, March 18, the Commission will begin conducting some hearings by telephone. [Read more.](#)

### **Managing OSHA Issues in the Age of the Coronavirus Pandemic | 3/13/2020**

The Occupational Safety and Health Act covers most private sector employers in addition to some public sector employers. While employers in certain industries are familiar with their obligations under the Act, the Occupational Safety and Health Administration (OSHA) recently reminded **all** covered employers of their obligations to provide a safe and healthy workplace in light of COVID-19. [Read more](#)

### **Managing Disability and Accommodation Issues in the Age of the Coronavirus Pandemic | 3/12/2020**

The last pandemic was the H1N1 outbreak in 2009. At that time, the U.S. Equal Employment Opportunity Commission (EEOC) issued "Pandemic Preparedness in the Workplace and the Americans with Disabilities Act." The EEOC has directed that its 2009 guidance applies to Coronavirus (COVID-19). Vorys has prepared relevant questions and answers based on that guidance and the fact that COVID-19 is now a pandemic. [Read more.](#)

### Certain Colorado Employers Must Provide Emergency Paid Sick Leave | 3/12/2020

On March 11, 2020, the Colorado Department of Labor and Employment issued emergency temporary rules that require certain employers to provide paid sick leave to employees with flu-like symptoms who are being tested for coronavirus (COVID-19). [Read more.](#)

## Employee Benefits

### Federal Agencies Issue Additional Guidance on Group Health Plan Coverage of Over-the-Counter COVID Tests | 1/25/2022

On February 4, 2022, the U.S. Departments of Labor, the Treasury, and Health and Human Services (Tri-Agencies) issued additional Frequently Asked Questions (FAQs) regarding group health plan coverage of over-the-counter COVID-19 tests (OTC Tests). [Read more.](#)

### Federal Agencies Issue Guidance Requiring Coverage of Over-the-Counter COVID-19 Tests | 1/11/2022

On January 10, 2022, the Departments of Labor, the Treasury and Health and Human Services (the Tri-Agencies) released new [guidance](#) that requires group health plans to cover certain authorized over-the-counter COVID-19 tests (OTC Tests) purchased on and after January 15, 2022 without cost sharing, prior authorization, or other medical management requirements. [Read more.](#)

### End of COBRA Subsidy Notice Must Be Sent By September 15th | 9/13/2021

Under the American Rescue Plan Act (ARP), certain individuals known as assistance eligible individuals (AEIs) were eligible for a COBRA premium subsidy between April 1, 2021 and September 30, 2021. [Read more.](#)

### IRS Answers ARP COBRA Subsidy Questions | 5/26/2021

On May 18, 2021, the IRS released [Notice 2021-31](#), answering 86 questions on the COBRA subsidy under the American Rescue Plan (ARP). This client alert covers highlights from the IRS Q&As. [Read more.](#)

### 100% COBRA Subsidies under the American Rescue Plan Act | 3/16/2021

The American Rescue Plan Act (ARPA), signed by President Biden on March 11, 2021, includes a six-month 100% subsidy of COBRA premiums. [Read more.](#)

### Extension of Extended Employee Benefit Deadlines | 3/1/2021

The IRS and DOL recently published new guidance on the extension of certain employee benefit deadlines. Under the original extension, the Outbreak Period was defined as the period starting on March 1, 2020 and ending 60 days after the end of the National Emergency, *subject to a one-year limit*. The Outbreak Period has not yet ended because the COVID-19 National Emergency has not ended. [Learn more.](#)

**Federal COVID Relief Act Expands Availability of the Employee Retention Tax Credit** | 12/30/2020

In early 2020, the CARES Act created a refundable payroll tax credit (the Employee Retention Tax Credit, or the ERTC) for eligible payroll costs of certain employers who were negatively impacted by COVID. The recent federal COVID relief act makes a number of modifications to the ERTC, some of which are retroactive, but the most significant of which apply prospectively to the first two quarters of 2021. [Read more.](#)

**Bipartisan Coronavirus Stimulus Continues Relief for Unemployed Workers and Employers** | 12/28/2020

Yesterday evening, the President signed into law the Bipartisan COVID-19 Emergency Relief Act of 2020 (the Relief Act). [Read more.](#)

**Treasury Issues Guidance on Elective Deferral of Employee Social Security Tax Withholding** | 8/31/2020

On August 28, 2020, the U.S. Treasury released Notice 2020-65 implementing President Trump's memorandum to enable employers to defer withholding and payment of employees' share of social security taxes. [Read more.](#)

## Deferring Social Security Tax Withholding | 8/11/2020

On August 8, 2020, President Trump issued a memorandum directing the Secretary of Treasury to expand a tax deferral opportunity to the employee's share of the social security tax and to further explore turning the employee deferral into a waiver. [Read more.](#)

**Can't Find an In-Person Notary to Witness a Spousal Consent? IRS Provides Relief to Retirement Plans** | 6/5/2020

The IRS temporarily waived the physical presence requirement for spousal consent to participant benefit elections in a qualified retirement plan. [Read more.](#)

**New Guidance Published for Cafeteria Plan Elections and High Deductible Health Plans** | 5/22/2020

On May 12, 2020, the IRS issued Notices 2020-29 and 2020-33. Notice 2020-29 provides employers with more flexibility for mid-year changes under cafeteria plan as well as permits the extension of grace periods and carryovers of unused 2019 FSA amounts through the end of 2020. In addition, the notice extended the guidance in IRS Notice 2020-15 that clarified that HDHPs may, prior to satisfying the deductible, cover telehealth and reimburse medical care and services and items purchased related to testing and treatment of COVID-19 back to January 1, 2020. [Read more.](#)

## Treasury Relents on Employee Retention Tax Credit for Health Benefits Provided to Unpaid Employees | 5/8/2020

Following bipartisan pressure from members of both Houses of Congress and from employer groups, the IRS and Treasury have released additional guidance reversing the position taken in their recent FAQs. [Read more.](#)

## Deadline Extensions and COBRA Update | 5/8/2020

The Department of Labor (DOL) and Internal Revenue Service (IRS) recently issued a Joint Notice extending the time frames for a wide range of group health plan participant related events. In addition, DOL issued new model general and election notices employers may use to satisfy the notice requirements under COBRA. [Read more.](#)

#### IRS Releases FAQs with Additional Guidance on the CARES Act Employee Retention Tax Credit | 5/4/2020

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## Health Care

#### Supreme Court Stays OSHA ETS – Allows CMS Mandate to Take Effect | 1/13/2022

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Keeping up with the status of the various federal vaccine mandates over the past few months has felt like riding a bumpy and exhausting rollercoaster. [Read more.](#)

#### **CMS Issues COVID-19 Vaccine Mandate for Health Care Staff | 9/10/2021**

On November 4, 2021, the Centers for Medicare & Medicaid Services (CMS) issued the highly anticipated Informal Rule with Comment Period (IFC) requiring employees of Medicare and Medicaid-participating health care facilities to be vaccinated for COVID-19. This emergency regulation covers more than 17 million workers at approximately 76,000 healthcare facilities around the country. [Read more.](#)

#### **CMS to Expand COVID-19 Vaccination Mandate to Hospitals, Home Health Agencies and Other Health Care Settings | 9/10/2021**

On September 9 2021, President Biden announced a six-pronged national action plan to combat COVID-19. [Read more.](#)

#### **CMS to Mandate COVID-19 Vaccinations for Nursing Home Staff | 8/20/2021**

On August 18, 2021, President Biden announced that his administration will require Medicare and Medicaid-participant nursing homes to mandate COVID-19 vaccinations or risk losing Medicare and Medicaid funding. [Read more](#)

#### **PREP Act Amendment Preempts State-Law Restrictions on the Use of Telehealth with Respect to "Covered Countermeasures" | 12/11/2020**

On December 3, 2020, the U.S. Department of Health and Human Services (HHS) amended the current declaration triggering federal immunity under the Public Readiness and Emergency Preparedness (PREP) Act. [Read more.](#)

#### **New Coronavirus Relief Funding Available to Help Improve Indoor Air Quality at Ohio Nursing Homes, Assisted Living Facilities, and Adult Day Care Centers | 12/2/2020**

On November 30, 2020, the State of Ohio announced a new grant program to help reduce the spread of COVID-19 by improving indoor air quality at nursing homes, assisted living facilities, and adult day care centers. [Learn more.](#)

#### **Ohio Issues Indoor Visitation Order for Assisted Living Facilities and Nursing Homes | 10/9/2020**

On October 8, 2020, two weeks after Governor DeWine announced it during a COVID-19 press conference, the Ohio Department of Health (ODH) posted the new order for indoor visitation for “homes” as defined under Ohio Revised Code 3721.01, including residential care/assisted living facilities and nursing homes.

[Read more.](#)

#### **HHS Quietly Renews Public Health Emergency Declaration | 10/8/2020**

Effective October 23, 2020, the Department of Health and Human Services (HHS) Secretary has again renewed its declaration that a Public Health Emergency (PHE) exists in connection with COVID-19. The PHE declaration, previously renewed on July 23 and set to expire later this month, is now expected to continue in effect through January 21, 2021, unless HHS determines sooner that the conditions giving rise to the PHE declaration are no longer present. [Read more.](#)

#### **New HHS CARES Act Provider Relief Fund General Distribution Targets Behavioral Health Providers | 10/6/2020**

On October 1, 2020, the U.S. Department of Health and Human Services (HHS) announced that it will distribute an additional \$20 billion from the Provider Relief Fund, which was created under the Coronavirus Aid, Relief, and Economic Security (CARES Act). [Read more.](#)

#### **Crash Course Compliance: Top 5 Things Every Company Should Know About U.S. Drug and Device Regulation | 9/9/2020**

In response to the COVID-19 pandemic, many companies have recently expanded or transitioned into the manufacture and distribution of products regulated by the U.S. Food and Drug Administration (FDA), including face masks, personal protective equipment (PPE), and hand sanitizer. This alert highlights five key points every company should understand in preparing for the next stage of compliance, with a particular focus on gauging and minimizing legal risk. [Read more.](#)

#### **New Executive Order Requires Agency Action on Telehealth, Rural Health Care | 8/4/2020**

On August 3, 2020, President Trump issued an Executive Order directing various federal agencies to take steps advancing the adoption and availability of telehealth. [Read more.](#)

#### **HHS Renews Public Health Emergency Declaration | 7/24/2020**

On Thursday, July 23, 2020, Department of Health and Human Services (HHS) Secretary Alex Azar officially renewed the declaration that a Public Health Emergency (PHE) exists in connection with COVID-19. [Read more.](#)

### **HHS Announces Targeted Allocations of Provider Relief Funding for Medicaid and CHIP Providers, Safety Net Hospitals | 6/10/2020**

The Department of Health and Human Services (HHS) announced two more targeted allocations of provider relief funding under the Coronavirus Aid, Relief and Economic Security (CARES) Act. [Read more.](#)

### **HHS CARES Act Relief Funding Guidance Addresses Provider Compliance Obligations, Highlights Potential FCA Risk | 6/5/2020**

CARES Act funding offers much-needed relief for many providers, accepting it means certifying compliance with the related Terms and Conditions – including the requirement that provider relief payments will be used to reimburse the recipient only for “health care related expenses or lost revenues that are attributable to coronavirus.” Providers of all types have been grappling with the meaning of these phrases. If the interpretation of these concepts is later found to be inappropriate, health care providers could face substantial financial liability, including under the False Claims Act (FCA). [Read more.](#)

### **Have You Relied on the Stark Law Blanket Waivers? Now is the Time to Act. | 5/27/2020**

The COVID-19 Stark Law waivers issued in March came at a time where health care providers faced impossible challenges – shortages of essential practitioners, practices struggling to remain afloat, the need to secure new, temporary service locations. Relying on these waivers, providers may have quickly implemented new arrangements or amended existing arrangements, but have they done enough to ensure their arrangements are blanketed in waiver protection? [Read more.](#)

### **OMHAS Reopening Guidance Requires Universal Screenings, New and Updated Policies and Procedures | 5/20/2020**

The Ohio Department of Mental Health and Addiction Services (OMHAS) has published guidance for behavioral health providers preparing to restart in-person services, which (among other things) outlines a variety of policies and procedures that providers should have in place. [Read more.](#)

### **Life After COVID-19 - What About Unified Hospital Medical Staffs? | 5/12/2020**

Establishing and maintaining a unified medical staff is not without its challenges and hurdles. This *Health Care Alert* outlines some considerations health systems should evaluate when contemplating a unified medical staff structure. [Read more.](#)

### **CMS Issues QSO Explaining Interim Final Rule on Reporting of COVID-19 Cases by Nursing Homes | 5/8/2020**

On May 6, 2020, CMS issued Quality, Safety, and Oversight (QSO) letter 20-29-NH, explaining the Interim Final Rule's new COVID-19 reporting and notification requirements. [Read more.](#)

### **CMS Publishes Anticipated Rules for Reporting of COVID-19 Cases by Nursing Homes | 5/5/2020**

On April 30, 2020, the Centers for Medicare and Medicaid Services (CMS) published an interim final rule with comment period that, among other things, adds new COVID-19-related reporting requirements to the Medicare Conditions of Participation for long-term care facilities. [Read more.](#)

## **ODM Seeks Federal Approval to Waive Regulatory Requirements, Amend State Plan | 4/21/2020**

On April 14, 2020, the Ohio Department of Medicaid (ODM) submitted a request for the federal Centers for Medicare & Medicaid Services (CMS) to approve a State Plan Amendment (SPA) and waivers of specified regulatory requirements, including certain requirements applicable to Section 1115 waiver services. [Read more.](#)

## **New NIH Process for Evaluation of Antibody Tests May Offer Increased Confidence, Protection for Providers | 4/20/2020**

On April 18, 2020, the U.S. Food and Drug Administration (FDA) published an official statement confirming that the National Institutes of Health (NIH) will soon begin conducting performance evaluations for serological, or antibody-based, diagnostic tests for COVID-19. [Read more.](#)

## **Ohio Orders Nursing Homes, Residential Care Facilities, and Licensed Developmental Disabilities Facilities to Notify Residents, Sponsors, and Guardians of COVID-19 Cases | 4/16/2020**

A new ODH order requires all nursing homes, residential care facilities, and licensed facilities that provide residential services to individuals with developmental disabilities to notify the residents, the residents' sponsor, and/or the residents' guardians of positive or probable cases of COVID-19 within the facility. [Read more.](#)

## **Despite New Regulatory Flexibilities, Risks Persist for Companies Transitioning to Production, Sale, and Importation of Face Masks and Respirators | 4/14/2020**

As widespread shortages of face masks and N95 respirators needed to help fight the COVID-19 pandemic persist, manufacturers, brokers, and other companies across the nation are looking to retool their operations for the production and sale of these crucial items. [Read more.](#)

## **HHS Issues Sweeping Relief for Potential Stark Law Concerns in Battling COVID-19 | 4/1/2020**

On March 30, 2020, the Secretary of the Department of Health and Human Services issued 18 blanket waivers of sanctions under the physician self-referral law (Stark) to provide vital flexibility for physicians and providers in the fight against COVID-19. [Read more.](#)

## **Ohio Enacts COVID-19 Related Health Care Measures | 3/31/2020**

This *Health Care Alert* includes a brief overview of the provisions of the recently signed HB 197, Ohio's response to the COVID-19 pandemic, that impact Ohio health care providers. [Read more.](#)

## **The CARES Act Provides Health Care Industry Unprecedented Funding, Regulatory Flexibilities | 3/27/2020**

The wide-reaching CARES Act provides significant additional support to the health care industry

inundated by the COVID-19 pandemic, primarily in the forms of new funding and regulatory relief. [Read more.](#)

Texas Announces Series of Additional Health Care Measures in Response to COVID-19 including Mandatory Reporting by Physicians | 3/25/2020

The Texas Medical Board has released emergency rules to effectuate Governor Abbott's Executive Order to expand hospital bed capacity. [Read more.](#)

**FCC Allows Certain COVID-19 Related Health Care "Robocalls" | 3/25/2020**

The Federal Communications Commission (FCC) issued a declaratory ruling which permits certain health care entities and government officials to communicate information about COVID-19, including any mitigation measures, without first obtaining prior express consent. [Read more.](#)

**The Impact of Emergency Telehealth Rules on OMHAS Certified Behavioral Healthcare Providers | 3/23/2020**

The emergency rules issued by the Ohio Department of Medicaid for telemedicine impact community behavioral healthcare services provided by Ohio Department of Mental Health and Addiction Services (OMHAS) certified providers. [Read more.](#)

**Ohio Releases Emergency Rules Increasing Access to Telehealth | 3/20/2020**

Emergency rules, issued early this afternoon by the Ohio Department of Medicaid, expand and enhance access to telehealth services. [Read more.](#)

**Ohio Medicaid to Release Emergency Rules to Expand Access to Telehealth | 3/19/2020**

On March 19, 2020, Ohio Governor Mike DeWine announced he will be issuing an executive order authorizing the Department of Medicaid (ODM) to promulgate emergency rules which will expand access to telehealth. [Read more.](#)

**Congress Enacts "Phase II" Coronavirus Response Legislation Impacting Testing Coverage and Reimbursement | 3/19/2020**

The Families First Coronavirus Response Act (FFCRA) expands coverage for and reimbursement of coronavirus testing and related services by state and federal health care programs, private insurers, and self-insured group health plans. [Read more.](#)

Changes Affecting Telehealth Due to COVID-19 Pandemic | 3/19/2020

In response to the evolving COVID-19 pandemic, the federal government and states have reviewed requirements affecting the ability of health care providers to use and receive reimbursement for the provision of services via telemedicine. [Read more.](#)

## **Regulators Issue COVID-19 Guidance for Health Care Providers | 3/12/2020**

The Vorys health care team is continuously monitoring developments in this area and has prepared the following summary of key resources for health care providers. This list is not exhaustive and, as the COVID-19 outbreak evolves, updated and additional guidance is being issued by state and federal agencies, as well as private industry leaders and stakeholders. [Read more.](#)

## **Immigration**

### **Presidential Proclamation Revokes Country-Based Travel Bans, Institutes New Vaccination Requirements for International Travelers Entering the U.S. as CDC Tightens Testing Requirements for Entry | 10/26/2021**

On October 25, 2021, President Biden signed a Presidential Proclamation revoking the country-based travel bans that prevented most nonimmigrant visa holders who were physically present in specified countries from entering the U.S. [Read more.](#)

### **U.S. Will Require COVID-19 Vaccinations for Green Card Applicants Starting October 1, 2021 | 8/31/2021**

Starting October 1, 2021, applicants for Lawful Permanent Resident status in the U.S. (commonly known as Green Cards) are required to be fully vaccinated against COVID-19. [Read more.](#)

### **Significant Movement in October Visa Bulletin Will Allow Many to File Adjustment Applications | 10/2/2020**

The Department of State has released the October Visa Bulletin. With October being the beginning of the federal government's new fiscal year, and with COVID-19 and associated visa and travel bans leading to a reduced usage of immigrant visa numbers, there was significant movement in the priority dates. Noteworthy among this movement was substantial jumps for Indian nationals in all employment-based categories, and in the EB-1 category for Chinese nationals. [Read more.](#)

### **Presidential Proclamation Suspends Entry of Certain Nonimmigrants, Extends Suspension of Immigrants, Through December 31, 2020 | 6/23/2020**

On June 22, 2020, President Trump signed a Presidential Proclamation suspending the entry of certain nonimmigrant visa holders from June 24, 2020 to December 31, 2020. [Read more.](#)

### **I-9 Flexibility Extended for Another 30 Days to July 19, 2020 | 6/7/2020**

The Department of Homeland Security (DHS) announced on June 16, 2020 that it will extend the previously announced policy to defer the physical presence requirements associated with the Employment Eligibility Verification process (Form I-9) to July 19, 2020. [Read more.](#)

### **Premium Processing to Resume in Phases Starting June 1, 2020 | 5/29/2020**

The U.S. Citizenship and Immigration Services (USCIS) announced on May 29, 2020 that it will resume Premium Processing service for eligible nonimmigrant visa petitions (Form I-129) and immigrant visa

petitions (Form I-140). [Read more.](#)

### **Proclamation Suspending Entry of Certain Immigrants for 60 Days | 4/23/2020**

On April 22, 2020, President Trump issued a proclamation suspending the entry of certain immigrants into the United States for 60 days. The proclamation goes into effect at 11:59 p.m. (EST) on April 23, 2020. [Read more.](#)

### **Visa Status Extensions Without Travel | 4/8/2020**

With international travel coming seemingly to a halt, employers may be concerned about visa status expirations for their employees who typically extend their status through travel or the consulate, including those in E, Blanket L-1, and TN visa status. [Read more.](#)

### **Immigration Consequences of Salary Reduction, Furloughs and Layoffs | 4/6/2020**

The Department of Labor and the U.S. and Citizenship and Immigration Services have yet to issue any special guidance or relax any statutory or regulatory requirements regarding the treatment of nonimmigrants amid COVID-19 workplace implications. [Read more.](#)

### **I-9 Requirements Relaxed under COVID-19 Outbreak | 3/23/2020**

The Department of Homeland Security (DHS) announced that it will exercise discretion to defer the physical presence requirements associated with Employment Eligibility Verification (Form I-9). [Read more.](#)

### **U.S. Employment and Immigration Update | 3/20/2020**

The U.S. Department of Homeland Security and the U.S. Citizenship and Immigration Services had made three additional announcements related to employment related immigration laws. [Read more.](#)

### **COVID-19 Travel Restrictions to Canada | 3/16/2020**

While Canada is currently designated a Level 2 (Practice Enhanced Precautions), certain restrictions are being put into place by the Canadian government regarding international visitors entering Canada, including visitors from the United States. [Read more.](#)

## **Federal and State Relief Efforts**

### **A Return to Normal? Ohio's Pandemic Unemployment Benefits Wind Down | 6/3/2021**

As Ohio continues its recovery from the COVID-19 pandemic, a number of pandemic unemployment benefits programs are winding down. [Read more.](#)

### Ohio Enacts Limited-Time COVID-19 Real Property Tax Valuation Relief | 4/27/2021

A significant real property tax savings opportunity is now available if you are an Ohio real property tax taxpayer who believes the value of your property has depreciated due to the impact of COVID-19 pandemic. [Read more.](#)

### New York Employers Must Now Provide Paid Vaccination Leave | 4/6/2021

On March 12, 2021, New York enacted legislation requiring that all employers in the state provide paid leave time to their employees in order to receive COVID-19 vaccinations. [Read more.](#)

### 100% COBRA Subsidies under the American Rescue Plan Act | 3/16/2021

The American Rescue Plan Act (ARPA), signed by President Biden on March 11, 2021, includes a six-month 100% subsidy of COBRA premiums. [Read more.](#)

### What Employers and HR Professionals Need to Know about the American Rescue Plan Act | 3/15/2021

ARPA provides \$1.9 trillion in relief to employers, individuals, and state and local governments. [Read more](#) about the employment-related provisions included in the Act.

### COVID-19 Safety/Ventilation Funding Available to Universities, Colleges and Schools | 3/15/2021

The newly-enacted American Rescue Plan Act of 2021 includes, among other relief, additional funding to universities, colleges, and schools, some of which can be used to upgrade health safeguards, including improved ventilation systems. [Learn more.](#)**The American Rescue Plan Act of 2021 Expected to Become Law | 3/11/2021**

On Wednesday, March 10th, the House passed the American Rescue Plan Act of 2021, the third major federal COVID-19 relief act following the CARES Act and the December 2020 Consolidated Appropriations Act. President Biden is expected to sign it into law Friday. [Learn more.](#)

### Lawsuit Vaccines: More States Enact COVID-19 Immunity Laws for Businesses | 3/10/2021

In 2020, 14 states enacted broad civil liability protections last year for claims related to exposure to the virus: Georgia, Idaho, Iowa, Kansas, Louisiana, Michigan, Mississippi, Nevada, North Carolina, Ohio, Oklahoma, Tennessee, Utah and Wyoming. Alabama, Indiana, Montana and Wisconsin recently enacted similar laws. Their key provisions are outlined in [this Alert](#).

### A Second Round of the Paycheck Protection Program is Coming | 12/31/2020

As part of the "CARES Act 2" economic relief bill signed into law on December 27, 2020, the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act renews and extends the Paycheck Protection Program created by the original CARES Act. Congress has allocated \$284.45 billion to a second round of PPP loans ("PPP2") to further aid small businesses and other eligible entities adversely impacted by the ongoing COVID-19 public health emergency. [Read more.](#)

**Bipartisan Coronavirus Stimulus Continues Relief for Unemployed Workers and Employers | 12/30/2020**

Yesterday evening, the President signed into law the Bipartisan COVID-19 Emergency Relief Act of 2020 (the Relief Act). [Read more.](#)

**Ohio Enacts Additional COVID-Related Immunity Legislation | 9/15/2020**

Two additions and a clarification of Ohio's immunity legislation were enacted when the General Assembly recently passed House Bill 151. It grants temporary qualified civil immunity to health care isolation centers during a disaster or emergency and temporarily authorizes emergency medical technicians to perform certain emergency medical services in hospitals. [Learn more.](#)

**PPP Guidance Update: SBA Creates New Loan Necessity Questionnaires for Borrowers that Received \$2,000,000 or More | 11/9/2020**

On October 30, 2020, the Small Business Administration (SBA) released two new forms which require the disclosure of information from Paycheck Protection Program (PPP) borrowers that received PPP loans with an original principal amount of \$2 million or more. [Learn more.](#)

**Ohio Enacts Broad COVID-19 Immunity Legislation | 9/15/2020**

The Ohio General Assembly enacted Amended Substitute House Bill 606 which is meant to address – and limit – potential liability that business in Ohio may face if employees or customers contract COVID-19 in their workplace or business. On September 14, 2020, Governor DeWine signed the legislation. [Read more.](#)

**PPP Update: Congress Passes PPP Bill Providing Flexibility to Borrowers | 6/8/2020**

On June 5, 2020, President Trump signed into law the Paycheck Protection Program Flexibility Act of 2020 (the Flexibility Act), which made some key changes to the Paycheck Protection Program (PPP) created by the Coronavirus Aid, Relief, and Economic Security Act (the CARES Act). [Read more.](#)

**PPP Guidance Update: SBA Releases Loan Forgiveness Application for Borrowers | 5/18/2020**

On May 15, 2020, the Small Business Administration (SBA) released the Paycheck Protection Program (PPP) Loan Forgiveness Application form for borrowers to submit to the lender servicing their PPP loan, along with instructions for the Application. [Read more.](#)

**PPP Guidance Update: SBA Creates Limited Safe Harbor for Borrowers who have Received Less than \$2,000,000 | 5/14/2020**

The SBA and the Treasury updated the Paycheck Protection Program (PPP) FAQs on May 13, 2020, creating new guidelines surrounding the requirement in the PPP loan application that a borrower certify in good faith that “[c]urrent economic uncertainty makes this loan request necessary to support the ongoing operations of the Applicant” (the Need Certification). [Read more.](#)

**Federal Reserve Main Street Lending Program Update | 5/5/2020**

On April 30, 2020, the United States Federal Reserve issued additional guidance for the Main Street Lending Program (MSLP). Among other things, this Guidance expanded and clarified portions of the MSLP

as it was initially outlined on April 9, 2020. [Read more.](#)

**PPP Guidance Update: SBA Tells Borrowers that They May Have to Give Their Loan Money Back | 4/27/2020**

The Small Business Administration (SBA) and the Treasury updated the Paycheck Protection Program (PPP) Frequently Asked Questions on April 23 and suggested that certain businesses that have already obtained PPP loans should repay their loan in full by May 7 if they cannot demonstrate that as of the date of application, the loan was necessary. [Read more.](#)

**Congress Passes Bill Extending Small Business Loan Programs and Providing Emergency COVID-19 Response Funding | 4/23/2020**

Following weeks of negotiations, today Congress passed the Paycheck Protection Program and Health Care Enhancement Act providing a relief from the widespread economic injury caused by the COVID-19 public health emergency. [Read more.](#)

**Federal Reserve Follows SBA's Lead, Expands PPP Loan Access for Bank Insiders | 4/23/2020**

On April 17, the Federal Reserve Board announced an interim final rule that temporarily relaxes lending restrictions on member banks who make Paycheck Protection Program (PPP) loans to businesses owned by certain bank insiders. [Read more.](#)

**Claiming Federal Relief Tax Credits and Deferring Payroll Tax Payments | 4/14/2020**

As with all aspects of Federal COVID-19 relief, guidance on claiming federal tax credits and deferring payroll tax liability is rapidly evolving and is subject to change. This alert provides an outline of guidance on these issues as of the date of this alert. [Read more.](#)

**Federal Reserve to the Rescue of Main Street | 4/10/2020**

The Federal Reserve has continually promised to use its full range of tools to support the flow of credit to households and businesses to counter the economic impact of COVID-19 and to promote a swift economic recovery. [Read more.](#)

**Private Non-Profit Eligibility for FEMA Public Assistance Funding | 4/8/2020**

Although geared primarily to non-federal governmental entities, the FEMA Public Assistance program also provides funding to eligible private non-profit organizations for "emergency protective measures" to respond to the COVID-19 emergency. [Read more.](#)

**Ohio Economic Development Agencies Engaged in COVID-19 Relief Efforts | 4/8/2020**

The COVID-19 pandemic has disrupted both our health and our economy, and JobsOhio and the Ohio Development Services Agency (ODSA) are helping businesses cope. [Read more.](#)

### **The CARES Act Relief for Residential Landlords and Tenants | 4/3/2020**

The CARES Act provides relief for residential mortgage holders—both individuals and multifamily borrowers—and tenants, as well as credit reporting protection. [Read more.](#)

### **Overview of State Relief Efforts in Response to COVID-19 | 4/2/2020**

A number of states have enacted legislation, implemented relief programs, or made available state resources to further assist businesses in combating mounting economic hardships. This alert summarizes the state-specific relief efforts in Ohio, Pennsylvania, Texas, and Washington, D.C. [Read more.](#)

### **The CARES Act Provides a Number of Tax Benefits to Businesses | 3/31/2020**

The CARES Act provides for a refundable tax credit available to certain employers for wages paid during periods of partial or complete shutdown, or significant decline in gross receipts, resulting from COVID-19. [Read more.](#)

### **Ohio Governor Mike DeWine Signs COVID-19 Related Legislation | 3/30/2020**

In response to the COVID-19 crisis, Ohio Governor Mike DeWine signed House Bill 197 into law on March 27, 2020, a bill that had passed unanimously in the Ohio General Assembly. The legislation covers a variety of issues. [Read more.](#)

### **The CARES Act Impact on Employee Benefit Plans | 3/28/2020**

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was enacted on March 27, 2020 and contains many provisions that affect employee benefit plans. [Read more.](#)

### **The CARES Act Provides Health Care Industry Unprecedented Funding, Regulatory Flexibilities | 3/27/2020**

The wide-reaching CARES Act provides significant additional support to the health care industry inundated by the COVID-19 pandemic, primarily in the forms of new funding and regulatory relief. [Read more.](#)

### **The CARES Act Extends Deadline for Payment of 2020 Employer and Self-Employment Social Security Tax | 3/27/2020**

The CARES Act, which was signed into law by President Trump on March 27, 2020, dramatically extends the deadline for employers to make social security tax payments on 2020 payroll. [Read more.](#)

### **Senate Passes Phase III of the Federal Coronavirus Relief Legislation | 3/26/2020**

Following days of often tense negotiations, the United States Senate has passed the third phase of federal coronavirus relief legislation, the Coronavirus Aid, Relief, and Economic Security Act (the CARES Act), which will provide \$2 trillion in economic aid to individuals and businesses impacted by the coronavirus public health emergency. [Read more.](#)

#### **Overview of Federal Coronavirus Relief Bills | 3/20/2020**

Since the first known case of COVID-19 in the United States was discovered in late January, the federal government has taken several steps (with more planned) to both fight the spread of the disease and blunt its economic impact on the American economy. Learn more about each of these measures in [this alert](#).

## Taxation

#### **Ohio Enacts Limited-Time COVID-19 Real Property Tax Valuation Relief | 4/27/2021**

A significant real property tax savings opportunity is now available if you are an Ohio real property tax taxpayer who believes the value of your property has depreciated due to the impact of COVID-19 pandemic. [Read more.](#)

#### **Retroactive Deductibility of PPP-Funded Expenses Included in Federal COVID Relief Act | 12/28/2020**

Since the original enactment of the Paycheck Protection Program (PPP), the IRS has consistently taken the position that borrowers may not claim a deduction for expenses resulting in the tax-free forgiveness of their loan. [Read more.](#)

#### **Deferring Social Security Tax Withholding | 8/11/2020**

On August 8, 2020, President Trump issued a memorandum directing the Secretary of Treasury to expand a tax deferral opportunity to the employee's share of the social security tax and to further explore turning the employee deferral into a waiver. [Read more.](#)

#### **PPPPA Eliminates Restriction on Ability of PPP Loan Recipients to Defer 2020 Employer Social Security Tax Payments | 6/8/2020**

Employers with PPP loans forgiven are now fully eligible to take advantage of Employer Social Security Tax deferral. [Read more.](#)

#### **Treasury Relents on Employee Retention Tax Credit for Health Benefits Provided to Unpaid Employees | 5/8/2020**

Following bipartisan pressure from members of both Houses of Congress and from employer groups, the IRS and Treasury have released additional guidance reversing the position taken in their recent FAQs. [Read more.](#)

### **IRS Releases FAQs with Additional Guidance on the CARES Act Employee Retention Tax Credit | 5/4/2020**

The IRS has issued FAQs providing additional guidance on several aspects of the CARES Act Employee Retention Tax Credit. This alert summarizes a number of the key topics addressed in these FAQs. [Read more.](#)

### **IRS Concludes That Employer Expenditures Eligible for PPP Loan Forgiveness Are Not Deductible | 5/1/2020**

On April 30 the IRS issued Notice 2020-32, which concludes that where an employer obtains forgiveness of an amount of a PPP loan, the employer may not claim a tax deduction for the eligible expenditures resulting in such forgiveness. [Read more.](#)

### **Claiming Federal Relief Tax Credits and Deferring Payroll Tax Payments | 4/14/2020**

As with all aspects of Federal COVID-19 relief, guidance on claiming federal tax credits and deferring payroll tax liability is rapidly evolving and is subject to change. This alert provides an outline of guidance on these issues as of the date of this alert. [Read more.](#)

### **IRS Postpones Due Date for Filing and Payment of Federal Estate (and Generation-Skipping Transfer) Taxes, Expands Extension of Other Filing Deadlines | 4/13/2020**

The Internal Revenue Service (IRS) has announced that the due date for certain taxpayers filing Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, and/or making payments of federal estate and generation skipping transfer tax is automatically extended until July 15, 2020. [Read more.](#)

### **Ohio Tax Compliance: The Tax Commissioner Has Not Extended All Filing Due Dates | 4/10/2020**

In this *State and Local Tax Alert* we outline the tax filing due dates for certain Ohio tax filings over the next 30 days. [Read more.](#)

### **IRS Postpones Due Date for Filing of Gift Tax and Estate and Trust Income Tax Returns and for Payment of Tax | 4/3/2020**

The IRS has announced that the due date for filing Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, and making payments of federal gift and generation-skipping transfer tax is automatically postponed to July 15, 2020. [Read more.](#)

### **The CARES Act Provides a Number of Tax Benefits to Businesses | 3/31/2020**

The CARES Act provides for a refundable tax credit available to certain employers for wages paid during periods of partial or complete shutdown, or significant decline in gross receipts, resulting from COVID-19. [Read more.](#)

### **The CARES Act Extends Deadline for Payment of 2020 Employer and Self-Employment Social Security Tax | 3/27/2020**

The CARES Act, which was signed into law by President Trump on March 27, 2020, dramatically extends the deadline for employers to make social security tax payments on 2020 payroll. [Read more.](#)

### **COVID-19 State-by-State Real Property Tax Impacts | 3/24/2020**

The Vorys real property tax team is monitoring the COVID-19 pandemic's effect on property tax filings and deadlines. Many jurisdictions are taking various steps to respond to shut downs and other delays. [Read more.](#)

### **Treasury Issues New Notice on Tax Filing and Payment Deadlines, Eliminating Prior Caps | 3/23/2020**

A complete summary of Treasury's current guidance on the extension of federal income tax payment and filing deadlines is included in this *Federal Tax Bulletin*. [Read more.](#)

### **Treasury Extends April 15 Deadline For Making Tax Payments and Filing Tax Returns | 3/20/2020**

The Treasury released Notice 2020-17, which extends the due date for making federal income tax payments that are due on April 15, 2020. [Read more.](#)

## **Real Estate, Construction and Economic Development Incentives**

### **Ohio Enacts Limited-Time COVID-19 Real Property Tax Valuation Relief | 4/27/2021**

A significant real property tax savings opportunity is now available if you are an Ohio real property tax taxpayer who believes the value of your property has depreciated due to the impact of COVID-19 pandemic. [Read more.](#)

### **COVID-19 Safety/Ventilation Funding Available to Universities, Colleges and Schools | 3/15/2021**

The newly-enacted American Rescue Plan Act of 2021 includes, among other relief, additional funding to universities, colleges, and schools, some of which can be used to upgrade health safeguards, including improved ventilation systems. [Learn more.](#)

### **U.S. District Court in Texas Finds CDC's Order Declaring a National Moratorium on Residential Evictions Unconstitutional | 3/4/2021**

On February 25, 2021, the United States District Court for the Eastern District of Texas ruled that the Center for Disease Control and Prevention's (CDC) Order declaring a national moratorium on residential evictions was unconstitutional. [Learn more.](#)

### **Temporary Access to TIF Funds for Municipalities and Townships | 6/29/2020**

Among other things, Ohio S.B. 4 authorizes municipalities to temporarily divert unencumbered payments in lieu of taxes (PILOTs) to fund any public safety or road and bridge maintenance cost not eligible to be paid with funds received via the federal Coronavirus Aid, Relief and Economic Security Act (CARES Act).

[Read more.](#)

#### **Ohio Economic Development Agencies Engaged in COVID-19 Relief Efforts | 4/8/2020**

The COVID-19 pandemic has disrupted both our health and our economy, and JobsOhio and the Ohio Development Services Agency (ODSA) are helping businesses cope. [Read more.](#)

#### **Commercial Landlords And Tenants Unite! CARES Act Forgivable Paycheck Protection Program Loans, EIDL Grants and More | 4/6/2020**

A unique opportunity exists for commercial landlords and tenants to collaboratively communicate to maximize access to—and use of—available forgivable and other attractive, federal loans. [Read more.](#)

#### **The CARES Act Relief for Residential Landlords and Tenants | 4/3/2020**

The CARES Act provides relief for residential mortgage holders—both individuals and multifamily borrowers—and tenants, as well as credit reporting protection. [Read more.](#)

#### **What to Do With Your Incentive Agreements in This Challenging COVID-19 Times | 3/23/2020**

In this time of broad government actions due to a declared pandemic emergency, it is important to examine your incentive agreements to understand the potential risks your company faces if your company is unable to perform key obligations. [Read more.](#)

#### **Government Action as a Force Majeure Defense in Construction Contracts | 3/18/2020**

In the event of government action due to a declared emergency such as a pandemic, performance under construction contracts may become delayed or impossible. For example, government action may directly or indirectly delay or prohibit timely access to services such as inspections, permit granting, application review, plan review, or document recording. [Read more.](#)

## **Shareholder Litigation, Risk Mitigation & Avoidance**

#### **Continuity Planning in the COVID-19 Era | 6/17/2020**

As companies continue to adjust to the realities of working from home and remotely connecting with their employees, customers, and management, the once-theoretical consideration of business continuity planning became a reality that had to be addressed immediately. Failure to adequately plan, and to sufficiently monitor those initial plans, can subject directors to potential liability for breaching their fiduciary duties. [Read more.](#)

#### **Monitoring and Oversight in the COVID-19 Era | 5/20/2020**

A board's core duties to employ reasonable and effective oversight of management and business operations are even more important in this unique COVID-19 era. Beyond potentially harming the company's business value and reputation, failure to adequately monitor corporate risks can expose directors to personal liability for breach of fiduciary duty. [Read more.](#)

#### **Virtual Board Meetings And Risk Mitigation During COVID-19 | 4/20/2020**

Having addressed how to conduct hybrid or virtual-only shareholder meetings, corporate boards now must consider virtual board meetings in this COVID-19 era, and decide how to mitigate the additional legal risks they present. This alert considers three key questions concerning virtual board meetings in the COVID-19 world. [Read more.](#)

## **Government and Court Closings and Other Modified Procedures**

#### **Patent Office Updates you Need to Know | 11/10/2021**

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world that have happened in the past month. [Read more.](#)

#### **Patent Office Updates you Need to Know | 9/7/2021**

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world that have happened in the past month. [Read more.](#)

#### **Patent Office Updates you Need to Know | 8/11/2021**

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#### **Mandatory COVID-19 Vaccine for University Students Survives Federal Court Challenge | 8/9/2021**

In May 2021, Indiana University announced that in order to attend on-campus classes and activities, students must be fully vaccinated against COVID-19. A group of eight students sued the public university in *Klaassen v. Trustees of Indiana University*, requesting that the court enjoin the university's mandate from taking effect. On July 18, 2021, the district court issued a lengthy opinion, refusing to enjoin the university. [Learn more.](#)

#### **Patent Office Updates you Need to Know | 7/6/2021**

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world that have happened in the past month. [Read more.](#)

## **Patent Office Updates you Need to Know | 6/1/2021**

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## **Patent Office Updates you Need to Know | 5/24/2021**

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world that have happened in the past month. [Read more.](#)

## **USPTO Announces Fast-Tracking of COVID-Related Appeals | 4/21/2021**

The U.S. Patent and Trademark Office (USPTO) recently implemented the Fast-Track Pilot Program for Appeals Related to COVID-19, which advances and fast-tracks ex parte appeals before the Patent Trial and Appeal Board (PTAB). [Read more.](#)

## **Patent Office Updates you Need to Know | 4/12/2021**

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world. [Read more.](#)

## **Patent Office Updates you Need to Know | 3/2/2021**

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world. [Read more.](#)

## **Patent Office Updates you Need to Know | 2/1/2021**

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world. [Read more.](#)

## **Patent Office Updates you Need to Know | 1/25/2021**

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world. [Read more.](#)

## Have any Patents Issued under the USPTO's COVID-19 Prioritized Patent Examination Program? | 1/20/2021

As of January 19, 2021, 474 requests under the program had been filed with the USPTO, and 278 requests had been granted, thus leaving 222 remaining grants available. More than half of the applications granted prioritized examination were directed to medical treatments, vaccines, and diagnostic technology, while the remainder were directed to ventilators, personal protective equipment, and other technology related to COVID-19. [Read more.](#)

## Patent Office Updates you Need to Know | 1/18/2021

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## Patent Office Updates you Need to Know | 1/11/2021

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## Patent Office Updates you Need to Know | 1/5/2021

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world. [Read more.](#)

## Patent Office Updates you Need to Know | 12/28/2020

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world. [Read more.](#)

## Patent Office Updates you Need to Know | 12/21/2020

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world. [Read more.](#)

## Patent Office Updates you Need to Know | 12/14/2020

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world. [Learn more.](#)

**Patent Office Updates you Need to Know | 12/8/2020**

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world. [Learn more.](#)

**Patent Office Updates you Need to Know | 11/30/2020**

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**Patent Office Updates you Need to Know | 11/24/2020**

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**Patent Office Updates you Need to Know | 11/9/2020**

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**Patent Office Updates you Need to Know | 11/2/2020**

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**Patent Office Updates you Need to Know | 10/26/2020**

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**Patent Office Updates you Need to Know | 10/20/2020**

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**Patent Office Updates you Need to Know | 10/12/2020**

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#### **Patent Office Updates you Need to Know | 10/5/2020**

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#### **Want to Expedite your COVID-Related Patent or Trademark Application? | 9/23/2020**

In an effort to help combat the COVID-19 pandemic, the United States Patent and Trademark Office (USPTO) has announced various programs to expedite certain patent and trademark applications specifically directed to COVID-19 treatments and prevention. [Read more.](#)

#### **Patent Office Updates you Need to Know | 9/21/2020**

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#### **Patent Office Updates you Need to Know | 9/14/2020**

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#### **Patent Office Updates you Need to Know | 9/8/2020**

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#### **Patent Office Updates you Need to Know | 8/31/2020**

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world. [Learn more.](#)

#### **Patent Office Updates you Need to Know | 8/24/2020**

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world. [Learn more.](#)

## **Patent Office Updates you Need to Know | 8/17/2020**

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## **Patent Office Updates you Need to Know | 8/11/2020**

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## **Patent Office Updates you Need to Know | 8/4/2020**

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world. [Learn more.](#)

## **Patent Office Updates you Need to Know | 7/21/2020**

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world. [Learn more.](#)

## **COVID-19 Patent & Trademark Office Updates | 7/7/2020**

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world. [Read more.](#)

## **COVID-19 Patent & Trademark Office Updates | 6/29/2020**

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world. [Read more.](#)

## **COVID-19 Patent & Trademark Office Updates | 6/16/2020**

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world. [Read more.](#)

## **COVID-19 Patent & Trademark Office Updates | 6/9/2020**

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent,

trademark, and copyright operations around the world. [Read more.](#)

#### COVID-19 Patent & Trademark Office Updates | 6/2/2020

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world. [Read more.](#)

#### USPTO to Grant Further Relief for Certain Patent-Related Fees and Deadlines | 5/28/2020

The United States Patent and Trademark Office (USPTO) announced on an official notice that it will grant further relief for certain patent-related fees and deadlines. [Read more.](#)

#### COVID-19 Patent & Trademark Office Updates | 5/26/2020

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world. [Read more.](#)

#### COVID-19 Patent & Trademark Office Updates | 5/18/2020

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#### COVID-19 Patent & Trademark Office Updates | 5/11/2020

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world. [Read more.](#)

#### COVID-19 Patent & Trademark Office Updates | 5/5/2020

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world. [Read more.](#)

#### COVID-19 Global Patent and Trademark Office Updates | 4/29/2020

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled the following highlights of changes to patent, trademark, and copyright operations around the world. [Read more.](#)

#### COVID-19 Global Patent and Trademark Office Updates | 4/20/2020

We are keeping our clients up to date on the latest updates from various patent and trademark offices around the world. [Read more.](#)

Update: Changes to IP Operations Worldwide | 4/8/2020

As part of our dedication to helping our clients stay up-to-date on the ever-changing landscape as it relates to the COVID-19 pandemic, we've compiled an updated list of changes to patent, trademark, and copyright operations around the world. [Read more.](#)

**Patent and Trademark Office Extends Filing and Payment Deadlines for COVID-Related Causes | 4/1/2020**

The U.S. Patent and Trademark Office announced on March 31, 2020 that certain patent and trademark filing and payment deadlines have been extended in response to delays caused by the COVID-19 outbreak. [Read more.](#)

**COVID-19 Patent and Trademark Filing Impacts | 3/30/2020**

In these unforeseen and unique circumstances surrounding the COVID-19 pandemic, we want to keep our clients abreast of how patent and trademark offices around the world are handling deadlines and other issues. [Read more.](#)

**Access to Courts Will Be More Limited in the Coming Weeks | 3/24/2020**

As part of the government's response to the coronavirus (COVID-19) pandemic, state and federal courts around the country are adjusting their operations. [Read more.](#)

**COVID-19 State-by-State Real Property Tax Impacts | 3/24/2020**

The Vorys real property tax team is monitoring the COVID-19 pandemic's effect on property tax filings and deadlines. Many jurisdictions are taking various steps to respond to shut downs and other delays. [Read more.](#)

## Environmental

**COVID-19 Safety/Ventilation Funding Available to Universities, Colleges and Schools | 3/15/2021**

The newly-enacted American Rescue Plan Act of 2021 includes, among other relief, additional funding to universities, colleges, and schools, some of which can be used to upgrade health safeguards, including improved ventilation systems. [Learn more.](#)

**Re-Opening Your Building? Consider Flushing Your Water System Using Ohio EPA's Guidance! | 5/6/2020**

The Ohio EPA recirculated guidance previously published in conjunction with the Ohio Department of Health on the importance of flushing water systems in facilities that were previously left vacant. [Read more.](#)

**New U.S. EPA Guidance for Site Field Work Decisions Impacted by COVID-19 | 4/13/2020**

On April 10th, U.S. EPA published an interim guidance memorandum titled "Site Field Work Decisions Due to Impacts of COVID-19." [Read more.](#)

**Thinking About Delaying Environmental Compliance Due to COVID-19? Think Carefully! | 3/23/2020**

As the COVID-19 situation continues to evolve day by day, we recommend carefully reviewing each of your facilities' environmental-related permits, orders, and other compliance obligations. [Read more.](#)

## Transportation and Logistics

**FMCSA Extends and Expands COVID-19 Emergency Declaration | 4/9/2020**

The Federal Motor Carrier Safety Administration (FMCSA) has extended and expanded its emergency declaration that was set to expire on April 12. [Read more.](#)

**3PLS, CARRIERS, AND SHIPPER'S JOIN TOGETHER CARES Act Forgivable Paycheck Protection Program Loans, EIDL Grants and More | 4/8/2020**

**Federally available, potentially fully forgivable loans are available to eligible 3PLs, carriers, and shippers alike. [Read more.](#)**

**FMCSA Publishes Updated Drug and Alcohol Testing Guidance | 3/27/2020**

The Federal Motor Carrier Safety Association (FMCSA) issued updated guidance on drug and alcohol testing amid the COVID-19 pandemic. [Read more.](#)

**3PL Employment Issues to Consider in the Wake of COVID-19 | 3/27/2020**

As 3PLs adapt to the impact that COVID-19 continues to have on their business and as employers and employees adjust to teleworking, there are myriad employment issues and new laws that must be considered. [Read more.](#)

**FMCSA's National Emergency Declaration: Issues to Consider | 3/25/2020**

3PLs must exercise caution when considering FMCSA's National Emergency Declaration to provide hours-of-service relief to commercial drivers transporting emergency relief in response to COVID-19. First, emergency relief is specific to certain kinds of freight. [Read more.](#)

## 3PLs and Motor Carriers Recognized as Essential Businesses, Adapt to Changing Regulations | 3/24/2020

State "Stay at Home" and "Shelter in Place" orders related to COVID-19 have, thus far, deemed 3PLs and their carrier partners as essential businesses, whose work is necessary. [Read more.](#)

## Privacy and Data Security

### Senators Propose the COVID-19 Consumer Data Protection Act | 5/7/2020

U.S. Senators Roger Wicker, John Thune, Jerry Moran, and Marsha Blackburn recently announced their plan to introduce the COVID-19 Consumer Data Protection Act, seeking to provide Americans more transparency and control over the collection and use of "covered data" during the COVID-19 public health emergency. [Read more.](#)

### Cyberattacks on the Rise During the COVID-19 Pandemic | 4/20/2020

In the last month, cyberattacks have exploited the unique challenges that businesses face due to increased teleworking. [Read more.](#)

### CCPA Update: Zoom Application Facing Several CCPA-Related Class Action Lawsuits | 4/14/2020

Popular video communications platform Zoom Video Communications, Inc. (Zoom), is facing several class action lawsuits alleging violations of the CCPA and other privacy claims. [Read more.](#)

### Remote Work Increases Data Security Risks | 4/13/2020

Email use, bring your own device (BYOD) programs, and telecommuting have always raised privacy and security concerns, but with tens of millions of Americans suddenly working from home those issues have taken on new urgency. [Read more.](#)

## Insurance

### Ohio Department of Insurance Guidance Regarding Extension of Financial Filing Deadlines and Procedural Requirements as a Result Of COVID-19 | 4/17/2020

The Superintendent of the Ohio Department of Insurance has determined that, in some cases, compliance with certain financial filing deadlines and procedural insurance requirements may not be possible. [Read more.](#)

### Ohio Department of Insurance Guidance Regarding Issuing Temporary Resident Agent Licenses During State Of Emergency | 4/16/2020

On April 15, 2020, the Ohio Department of Insurance issued Bulletin 2020-08 which states that the Superintendent of the Department has determined that it is in the public interest to issue temporary resident agent licenses, due to the Stay at Home Orders issued by the Director of the Ohio Department of

Health. [Read more.](#)

Ohio Department of Insurance Issues Product Filing Guidance for Property and Casualty Insurers Introducing Premium Relief Initiatives During COVID-19 Emergency | 4/13/2020

A number of property and casualty insurers contacted the Ohio Department of Insurance seeking premium relief for their policyholders. These insurers stated that they have fewer claims from their policyholders which supports a short-term reduction in premiums. [Read more.](#)

**How Ohio's COVID-19 Related Legislation Impacts Insurers** | 4/1/2020

A provision in Ohio House Bill 197 provides relief to persons holding licenses issued by Ohio agencies that are set to expire during the COVID-19 emergency. [Read more.](#)

**Ohio Department of Insurance Issues FAQs Regarding Bulletin 2020-03 Health Insurance Coverage Flexibility for Ohio Employees** | 3/31/2020

Based upon questions the Ohio Superintendent of Insurance received regarding Bulletin 2020-03, the Superintendent has issued a set of FAQs. [Read more.](#)

**Ohio Department of Insurance Issues Bulletin 2020-07: Property and Casualty, Life, and Long Term Care Insurance Premium Payments During State of Emergency** | 3/30/2020

The Ohio Superintendent of Insurance issued Bulletin 2020-07 and ordered and directed, effective March 30, 2020, that all insurers (Insurers) issuing property and casualty, life, and long term care insurance policies in the State of Ohio provide their insureds with at least a 60-day grace period to pay insurance premiums during the state of emergency. [Read more.](#)

**First COVID-19 Business Insurance Coverage Case Filed in Louisiana** | 3/26/2020

The first, in what will undoubtedly be many insurance coverage cases related to COVID-19, was filed on March 16th in New Orleans, Louisiana civil district court. [Read more.](#)

**Ohio Department of Insurance Issues Bulletin 2020-03 Health Insurance Coverage Flexibility for Ohio Employees** | 3/25/2020

The Ohio Superintendent of Insurance issued Bulletin 2020-03 and ordered and directed all health plan issuers, and other entities transacting the business of insurance in the State of Ohio, or that are subject to the jurisdiction of the Superintendent, to comply with new requirements during the COVID-19 state of emergency. [Read more.](#)

## Ohio Department of Insurance Issues Bulletin 2020-04 Temporary Suspension of Pharmacy Audits During Declared State of Emergency | 3/25/2020

The Ohio Superintendent of Insurance issued Bulletin 2020-04 and ordered all third party administrators, including pharmacy benefit managers, health insurance companies, and other entities licensed pursuant to the laws of Ohio relating to insurance to suspend pharmacy audits during this state of emergency. [Read more.](#)

## Ohio Department of Insurance Issues Bulletin 2020-05 COVID-19 Testing and Treatment: Out-of-Network Coverage | 3/25/2020

The Ohio Superintendent of Insurance issued Bulletin 2020-05 that applies to all health plan issuers, including insurance companies, health insuring corporations, MEWAs, non-federal governmental health plans, and other entities transacting the business of insurance in the State of Ohio, or that are subject to the jurisdiction of the Superintendent, that reimburse the costs of health care services under a health benefit plan in Ohio. [Read more.](#)

## Ohio Department of Insurance Issues Bulletin 2020-06 Coverage for Individuals with Expired Driver Licenses | 3/25/2020

The Ohio Superintendent of Insurance issued Bulletin 2020-06 and ordered all insurers providing automobile insurance policies in the State of Ohio to temporarily suspend certain actions that they would otherwise be permitted to take due to the expiration of the driver license of a named insured or other covered family member. [Read more.](#)

## Nonprofit and Tax-Exempt Organizations

### COVID 19: Various Relief Measures Enacted to Benefit Tax-Exempt Organizations | 4/17/2020

Various relief efforts have been enacted to benefit tax-exempt organizations, including the Coronavirus Aid, Relief, and Economic Security Act (the CARES Act). [Read more.](#)

### Private Non-Profit Eligibility for FEMA Public Assistance Funding | 4/8/2020

Although geared primarily to non-federal governmental entities, the FEMA Public Assistance program also provides funding to eligible private non-profit organizations for "emergency protective measures" to respond to the COVID-19 emergency. [Read more.](#)

## Financial Institutions

### Federal Reserve Follows SBA's Lead, Expands PPP Loan Access for Bank Insiders | 4/23/2020

On April 17, the Federal Reserve Board announced an interim final rule that temporarily relaxes lending restrictions on member banks who make Paycheck Protection Program (PPP) loans to businesses owned by certain bank insiders. [Read more.](#)

### The CARES Act Paycheck Protection Program: Overview for Participating Lenders | 4/2/2020

On March 31, 2020, the SBA and the Treasury Department released initial guidance on the Paycheck Protection Program (PPP), providing further key details regarding how the SBA plans to administer the loan program. [Read more.](#)

### Options for Annual Shareholder Meetings | 3/25/2020

With the vast uncertainty generated by the COVID-19 pandemic, one of the immediate challenges that Ohio's financial institutions must confront, especially at this time of year, involves how to handle their annual shareholder or member meetings. [Read more.](#)

## Vorys' COVID-19 Response Plan

First, we are focused on the health, safety and well-being of our employees, our families, our clients and our neighbors. We will maintain a high level of service to each of our clients during these turbulent times. We formed a COVID-19 task force that continually evaluates and updates the measures we are taking to ensure the safety of our employees, clients, contractors, and others with whom we are interacting.

We have also activated our Business Continuity Plan. The purpose of this Plan is to ensure uninterrupted service to our clients. All of our attorneys and professionals have the ability to work remotely, as necessary. Vorys attorneys work as a team to provide seamless service, backing each other up as needed. We are strongly committed to meeting the needs of our clients, and we have the capability of meeting those needs – even in challenging times – thanks to our technology, our training and preparation, and our attorneys and professionals who are dedicated to helping our clients however possible.

As always, you should feel free to contact your Vorys relationship attorneys with any questions. If you have inquires specific to our firm's COVID-19 task force or Business Continuity Plan, please contact [Travis Wahl](#).