



Q-tips Newsletter

August 2021



Human Resources Corner

- ✓ **Vaccinations:** If you find yourself struggling with the vaccinated vs unvaccinated battle, check out the suggestions found in the following article.
<https://www.shrm.org/resourcesandtools/hr-topics/employee-relations/pages/encouraging-workers-to-get-vaccinated.aspx>
- ✓ **Culture & Employee Engagement:** Webcast that discusses questions around culture and employee engagement, answering some frequently asked questions such as:
 - *How do you build and sustain a thriving culture as your organization grows?*
 - *What would you say to those who have a toxic culture but do not have top management onboard to change it?*
 - *How much does culture affect your hiring choices?*<https://www.shrm.org/learningandcareer/learning/webcasts/pages/0121petersondavidsonbeattyterrytharp.aspx>

To Enable More Vaccinations, Treasury Expands Paid-Leave Tax Credit

On July 29, the Treasury Department and the IRS posted the new guidance on the paid-leave tax in [updated FAQs](#) on the IRS website. The new guidance gives employers further opportunity to support the health and safety of their employees' families and communities without placing an undue burden on their business during the pandemic.

The updates clarify that eligible employers can claim the tax credits for providing leave to employees:

- **To accompany a family or household member** or certain other individuals (see below) to obtain immunization relating to COVID-19.
- **To care for a family or household member** or certain other individuals recovering from the immunization.

The FAQs also include information on how eligible employers may claim the paid sick and family leave credits, including how to file for and compute the applicable credit amounts and how to receive advance payments for and refunds of the credits.

An 'Expectation of Care'

The rationale behind this change was to prompt more people to get vaccinated or urge family members to be vaccinated, especially considering the rapid proliferation of the delta variant, and provide employers with another opportunity to support the health and safety of their employees' families and communities without placing an undue burden on their business during the pandemic.

To be eligible, the employee must be assisting or caring for:

- An immediate family member.
- Someone who regularly resides in the employee's home.
- A similar person with whom the employee has a relationship that creates an expectation that the employee would care for the person.

Additional notes to consider:

- Eligible employers can claim tax credits equal to the wages paid for providing paid time off to employees under the program.
- Employees can receive two-thirds of their regular rate of pay for 10 days.

It is recommended that employers in localities with their own emergency paid-sick-leave laws should align with the federal rule.