

Pandemic Return to Work Plan

Return to Work Checklist

1)	Workplace Safety
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	1.2 - Establish physical distancing procedures
	1.3 - Provide Personal Protective Equipment (PPE)
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5)	Communication
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1.1 - Employee-Screening Procedures

Effective **[date]**, all employees reporting to work will be screened for respiratory symptoms and have their body temperature taken as a precautionary measure to reduce the spread of COVID-19.

Every employee will be screened, including having his or her temperature taken, when reporting to work. Employees should report to **[specific location]** upon arrival at work and prior to entering any other areas of **[company name]** property.

Each employee will be screened individually by **[assigned employee name]** using a touchless forehead/temporal artery thermometer. The employee's temperature will be documented, and the record will be maintained as a private medical record.

Time spent waiting for the health screening should be recorded as time worked for nonexempt employees.

An employee who has a fever at or above 100.4 degrees Fahrenheit or who is experiencing coughing or shortness of breath will be sent home. The employee should monitor his or her symptoms and call a doctor or use telemedicine if concerned about the symptoms.

An employee sent home can return to work when:

- He or she has had no fever for at least three (3) days without taking medication to reduce fever during that time; AND
- Any respiratory symptoms (cough and shortness of breath) have improved for at least three (3) days; AND
- At least seven (7) days have passed since the symptoms began.

An employee may return to work earlier if a doctor confirms the cause of an employee's fever or other symptoms is not COVID-19 and releases the employee to return to work in writing.

An employee who experiences fever and/or respiratory symptoms while home should not report to work. Instead, the employee should contact his or her immediate supervisor for further direction.

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1.3 - Employee Notice – Face Coverings

Dear employees:

We continue to monitor our workplace and add safety measures based on guidance from the Centers for Disease Control and Prevention (CDC) and other government organizations. In line with those safety measures, we are providing this guidance regarding the use of face coverings to prevent the spread of COVID-19.

Unless otherwise notified by your direct supervisor, you are required to wear a face covering at work. A **face covering** is generally a cloth, bandana, or other type of material that covers an employee's mouth and nose. The CDC recommends that individuals wear cloth face coverings in public places or when it is impossible to practice social distancing.

Remember that wearing a face covering can help prevent the spread of the disease, but only in addition to other measures that you should be taking in the workplace and at home, such as frequent hand washing, cleaning and sanitizing frequently-touched surfaces, and practicing social distancing.

If you feel sick or if you are experiencing any symptoms of COVID-19 (fever, cough, difficulty breathing, chills, headache, muscle pain, sore throat, or new loss of taste or smell), let your supervisor know, go home immediately, and contact your healthcare provider for additional guidance.

To get the most benefits from a face covering:

- Make sure it completely covers your nose and mouth.
- Read the directions for use (if provided).
- Wash your hands before and after removing it.
- Try not to touch your face when you adjust it throughout the day.
- Keep cloth coverings clean by washing daily, or more often if contamination occurs.
- Don't let others wear your face covering.
- Keep it away from machinery that it could get caught in.
- If using disposable face coverings, do not reuse them, and throw them away in appropriate trash receptacles.
- Don't lay your face covering on any surface that may contaminate either the covering or the surface.
- Don't use it if it's damaged or has holes, unless it is the only face covering you have access to.

If you have any questions about the use of masks or face coverings in the workplace, contact Human Resources or a designated safety officer.

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1.9 - Employee Notice: Temporary Suspension of Nonessential Business Travel

Due to [Company Name]'s commitment to employee safety in light of the COVID-19 (coronavirus) Pandemic, effective immediately, all nonessential business travel will be suspended until further notice. [Company Name] will continue to monitor the situation and provide guidance as more information becomes available.

Travel Cancellation Procedures

If nonessential business travel has already been booked, please work with [your manager/HR/our travel coordinator/etc.] to cancel properly to receive an airfare and hotel refund or credit if applicable. Set up phone or online conferencing with clients or other business units to replace the in-person meetings, if possible. Please make sure your manager knows the status of all meetings cancelled due to this temporary suspension.

Essential Travel

Essential business travel should be limited to those situations where business cannot reasonably be conducted without face-to-face interaction or visits to specific locations. Your manager must approve all travel (including trips that were previously approved) until further notice.

Procedures upon Return from Travel

Employees who become ill during or upon returning from travel with virus-like symptoms will need to contact a health care provider as well as the HR department for direction as soon as possible.

Employees returning from travel who do not exhibit virus-like symptoms must still contact the HR department upon return and may be directed to remain away from the workplace for fourteen days to determine whether or not they have been exposed. The returning employee should work with his or her manager to set appropriate telecommuting arrangements or request time off from work.

Please contact the human resources department with any questions or concerns.

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2.2 - Sample Flexible Schedule Policy

The operating days and hours of **[Company Name]** are Monday through Friday, 8:30 a.m. to 5:30 p.m. All employees are expected to be at work during these hours unless approval is granted for a flexible work schedule (flextime).

Flextime at **[Company Name]** is a work schedule with time of arrival and departure that differs from the standard operating hours by not more than two hours. For example, a typical flextime arrangement is arrival at 10:30 a.m. and departure at 7:30 p.m.

Supervisors will approve flextime on a case-by-case basis. Full-time employees who have completed at least six months of employment are eligible for flextime. The employee must first discuss possible flextime arrangements with his/her supervisor and then submit a written request using the Flextime Request Form. The supervisor will approve or deny the flextime request based on staffing needs, the employee's job duties, the employee's work record and the employee's ability to temporarily or permanently return to a standard work schedule when needed.

A flextime arrangement may be suspended or cancelled at any time. Exempt employees must depart from any flextime schedule to perform their jobs. Non-exempt employees may be asked to work overtime regardless of a flextime schedule.

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2.3 - Short-Time Compensation

Purpose:

Short-Time Compensation (STC), also known as work sharing or shared-work program, is an alternative to layoffs for employers experiencing a reduction in available work. STC preserves employees' jobs and employers' trained workforces during times of lowered economic activity. STC allows employers to reduce hours of work for employees rather than laying-off some employees while others continue to work full time. Those employees experiencing a reduction in hours are allowed to collect a percentage of their unemployment compensation (UC) benefits to replace a portion of their lost wages. STC cushions the adverse effect of the reduction in business activity on workers by averting layoffs and ensures that these workers will be available to resume prior employment levels when business demand increases.

Currently, 27 states have STC programs established in law that meet the new federal definition with 26 having operational programs (Arizona, Arkansas, California, Colorado, Connecticut, Florida, Iowa, Kansas, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Nebraska, New Hampshire, New Jersey, New York, Ohio, Oregon, Pennsylvania, Rhode Island, Texas, Vermont, Washington, and Wisconsin).

Eligibility:

In order to receive benefits under the STC program, employers must have an approved STC plan in place with the appropriate state workforce agency. The STC application process is initiated by employer(s) and not employee(s). Therefore, in order for employees with reduced hours to potentially be eligible for STC, the employer must submit an application to the appropriate state agency and the state must approve the employer's application/plan.

In order to qualify for STC, employees must first be determined to be eligible for UC. While receiving UC benefits under an STC plan, employees are not required to meet availability or work search requirements, but they are required to be available for their normal workweek. Also, employees who are eligible to participate in an employer's STC plan may be required to serve a mandatory "waiting week," which is a non-paid week (required by most states).

Benefits:

The amount of UC paid to individuals filing for STC is a pro-rated portion of the UC payment they would have received if they were totally unemployed.

Example: An employee normally works a 40 hour work week. The employee's work week is reduced by eight hours or 20 percent. If the employee had been laid off and totally unemployed and determined eligible for UC, the individual would have received a weekly benefit amount of \$270.00. The employer submits an STC plan and the plan is approved. Under the STC plan, the employee would receive \$54.00 of benefits (or 20 percent of \$270) in addition to the 32 hours of wages earned from the employer.

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Taxable Income:

Any benefits received under the federal or state UC law is taxable income. Individuals who have received STC benefits should receive a Form 1099-G from the state where the claim was filed, showing the amount paid and any federal income taxes they elected to have withheld.

State STC Websites: You may contact state UC agencies for more information.

Arizona: <https://des.az.gov/digital-library/shared-work>

Also see: <https://des.az.gov/services/employment/unemployment-employer/unemployment-insurance-benefits-shared-work-program-faqs>

Arkansas: <http://dws.arkansas.gov/Employers/SWP.htm>

California: http://www.edd.ca.gov/Unemployment/Work_Sharing_Program.htm

Colorado: <https://www.colorado.gov/pacific/cdle/layoffassistance>

Connecticut: http://www.ctdol.state.ct.us/progsupt/bussrvce/shared_work/index.htm

Florida: <http://www.floridajobs.org/office-directory/division-of-workforce-services/reemployment-assistance-programs/short-time-compensation-program-for-employers>

Iowa: <https://www.iowaworkforcedevelopment.gov/voluntary-shared-work-program>

Kansas: http://www.dol.ks.gov/UI/swpempinfo_bus.aspx

Maine: <http://www.maine.gov/labor/unemployment/workshare/>

Maryland: <http://dllr.maryland.gov/employment/worksharing/>

Massachusetts: <http://www.mass.gov/lwd/unemployment-insur/business-support/worksharing/>

Michigan: http://www.michigan.gov/uia/0,4680,7-118-1359_67679-352546--,00.html

Minnesota: <http://www.uimn.org/uimn/employers/help-and-support/shared-work/index.jsp>

Missouri: http://labor.mo.gov/DES/Employers/shared_work

Nebraska: <https://dol.nebraska.gov/STC>

New Hampshire: <http://www.nhes.nh.gov/nhworking/stay/index.htm>

New Jersey: http://lwd.dol.state.nj.us/labor/ea/empinfo/Shared_Work.html

New York: <http://www.labor.ny.gov/ui/dande/sharedwork1.shtm>

Ohio: http://jfs.ohio.gov/ocomm_root/0001InfoCenter.stm

Oregon: <http://www.oregon.gov/EMPLOY/Unemployment/Pages/Work-Share-Program.aspx>

Pennsylvania: www.uc.pa.gov/sharedwork

Rhode Island: <http://www.dlt.ri.gov/ui/ws.htm>

Texas: <http://www.twc.state.tx.us/businesses/shared-work>

Vermont: <http://labor.vermont.gov/unemployment-insurance/employers/short-time-compensation/>

Washington: <https://esd.wa.gov/about-employees/shared-work>

Wisconsin: <http://dwd.wisconsin.gov/uitax/workshare.htm>

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2.5 - Sample Offer Letter

[Date]
[Name]
[Street]
[City, State, ZIP]

Dear [Employee name],

I am pleased to notify you that [Company name] once again has work available and would like to recall you from furlough and offer you **back [your previous position/the following position]**. We would like you to resume work on [date].

This offer letter supersedes any previous offer letter or terms of employment. Should you accept this offer of recall, the terms of your employment will be as follows:

Job Title: [Job title]

Supervisor: [Supervisor name]

Responsibilities will include but not be limited to: [Responsibilities or see attached job description]

Monthly Salary or Hourly Wage: \$[amount]

Employment Classification: [Full-time/Part-time] and [Exempt/Nonexempt]

Employment is at-will, meaning you are not guaranteed employment for any period of time and either the Company or you can end the relationship at any time, with or without notice, and with or without cause.

Your seniority will not be affected by this brief furlough period, and your benefits will be restored without condition. Any previously accrued but unused paid time off and sick leave, if applicable, will also be available upon your return. The Company may modify job titles, pay, and benefits from time to time as it deems necessary.

We're committed to doing everything we can to maintain a safe and healthy workplace. We are relying heavily on CDC and local health department information in establishing safe working conditions and will continue to make our best efforts to keep the workplace safe.

To accept the position offered above and be recalled to work, please return a signed and dated copy of this letter by [due date]. If you are receiving this as a paper document, we have included two copies, so you have one for your records. If this letter is not signed and returned by that date, we will assume you are turning down this offer to return to work and your employment with the Company will be terminated.

You may contact me if you have any questions or concerns about our current safety procedures or your personal safety, or if you need any type of assistance to be able to return to work.

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Sincerely,

[Company representative signature]
[Name]

Check one box below. This can be done by clicking in the box within the Word document if you are reviewing and returning this offer letter electronically:

- I accept the terms of this recall letter and will return to work
- I decline recall and request termination of my employment

(If signing electronically, type your full name followed by "e-signed.")

Signature:

Name (print):

Date:

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3.1 - Checklist for Emergency Telecommuting Preparation

1. Determine under which circumstances telecommuting will be permitted.
 - a) Employee requests to work from home.
 - To care for a family member.
 - As a social-distancing precaution.
 - As a reasonable accommodation due to a disability.
 - b) Required by the employer.
 - To promote social distancing.
 - For employees showing signs of illness.
 - For employees returning from travel to an affected area or exposed to a contagious individual.
2. Identify which positions are/are not conducive to working from home.
 - a) Positions that can be regularly performed remotely.
 - b) Positions that include some job duties that can be performed remotely.
 - c) Positions that do not allow for remote work.
3. Identify the equipment necessary for employees to work from home.
 - a) Determine if employees will be permitted to use personal devices/home computers for business purposes.
 - b) Determine if additional hardware must be purchased and identify the budget and timeline necessary for these items.
4. Identify the software needed for employees to work from home.
 - a) Coordinate with the IT department to install software as required.
 - b) Designate a point of contact within the IT department to troubleshoot and assist teleworkers.
5. Develop and implement a telecommuting policy.
 - a) Address timekeeping procedures for nonexempt employees if these will differ for teleworkers and address expectations for preapproved overtime work.
6. Develop an information security policy for remote workers.
7. Determine what levels of access will be permitted to the organization's networks and how access will occur.
8. Communicate the telecommuting policy and procedures to employees.
9. Develop a telecommuting agreement to be completed by the employee and his or her supervisor.
10. Determine the training needs of supervisors and employees.
11. Conduct a practice run if circumstances allow.
 - a) Offer a test day for employees requesting to work from home
 - b) Conduct a surprise mandatory telework day for all positions identified for telework.

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3.4 - Work from home agreement

General Work Arrangements

This document specifies the terms and conditions of the Work From Home Agreement between [employee name] and [Company], beginning on [date] and ending on [date]. The days and hours when the employee is expected to be physically present in the workplace are [days] between the hours of [hours] and additional times designated by their supervisor.

1. The alternate work site is [address].
2. The days and hours when the employee is expected to work from home are [days] and [hours].
3. The employee's duties and responsibilities:
 - a. Will remain the same as when working at the regular Company worksite; OR
 - b. The specific duties and assignments authorized to be conducted at this alternate worksite are [duties].
4. Effective communication is essential for this arrangement to be successful. The employee agrees to remain accessible during designated work hours. The following methods and times of communicating are agreed upon: [contact methods, individuals, required frequency of communication, etc.].
5. The Company may terminate this agreement at any time, without notice, for any reason or no reason at all.

Policies and Procedures

1. All applicable Employee Handbook policies apply.
2. All employees must track and record their hours worked in the same manner required as when working at the regular Company worksite.
3. Nonexempt employees:
 - a. Break and rest periods must be taken as required by law and/or Company policy.
 - b. Requests to work overtime or to use sick leave, vacation, or other leave must be approved by the employee's supervisor in the same manner as required when working at the regular Company worksite.
4. The employee agrees to and understands that all obligations, responsibilities, terms, and conditions of employment with the Company remain unchanged, except those obligations and responsibilities specifically addressed in this agreement.

Safety, Equipment, and Information Security

1. The employee agrees to maintain a work environment that is ergonomically sound, clean, safe, and free of obstructions and hazardous situations.
2. The employee agrees to use Company-owned equipment, records, and materials for Company business only, and to protect them against unauthorized or accidental access, use, modification, destruction, or disclosure. The precautions described in this agreement apply regardless of the storage

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media on which information is recorded, the locations where the information is stored, the systems used to process the information, or the processes by which the information is handled.

3. The employee agrees to report to the Company any instances of loss, damage, or unauthorized access at the earliest reasonable opportunity.
4. The employee agrees to allow electronic and/or physical access to their remote worksite for purposes of assessing safety, property maintenance, and security methods, as well as job performance.
5. The employee agrees to report work-related injuries to the supervisor at the earliest reasonable opportunity. The employee agrees to hold the Company harmless for injury to others at the alternate work site.

Equipment, Furniture, and Supplies

1. The employee agrees that the following equipment, furniture, services (e.g., telephone, internet connection, etc.) and/or supplies will be supplied by the Company: **[items provided and details of purchase, pick-up, delivery, set-up, maintenance, etc.]**.
2. The employee understands that all equipment, records, and materials provided by the Company remain the property of the Company.
3. The employee agrees to return Company equipment, records, and materials within five business days of termination of this agreement.
4. Upon request, any Company-issued equipment must be returned to the Company by the employee for inspection, repair, replacement, or repossession within five business days.
5. All equipment, furniture, and/or supplies not listed in item one will be supplied and maintained by the employee.
6. The employee understands that their personal vehicle will not be used for Company business unless specifically authorized by the Company.

Taxes and Zoning Regulations

The employee understands that they are responsible for tax consequences, if any, of this arrangement, and for conformance to any local zoning regulations.

Employee Acknowledgment

I have read and understand this Work from Home Agreement. I understand that violations of this agreement may result in disciplinary action up to and including termination of employment.

Employee Signature: _____

Employee's Name (print): _____ Date: _____

Representative Signature: _____

Representative's Name (print): _____ Date: _____

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4.0 - Policy review considerations

Company policies provide guidance to employees regarding appropriate and inappropriate conduct. Clear and effective Company policies help employees understand what is expected of them and maintain order within an organization. Although written policies in general are not legally required, they can be used to define nondiscriminatory employment practices. Employment policies should be reviewed on a regular basis to ensure continued compliance with federal and state laws as well as the needs of the organization.

In preparation for reopening your business a review of existing policies in your employee handbook is recommended. Due to changes necessitated by a pandemic it is likely some current policies may need to be revised. The policies recommended for review include, but are not limited to the following:

- **Paid-leave** policies should be adjusted to reflect changes in regulatory requirements and actual business needs;
- **Attendance** policies should be reviewed – Do they allow supervisors/managers the ability to encourage sick employees to stay home?
- **Time-off** request procedures may need to be clarified to indicate when time off can be required by the employer and the process for sending sick employees home.
- **Flexible scheduling** options may be a consideration if they can be implemented to allow for compressed workweeks and flexible start and stop times;
- **Meal and rest break** policies may need to be adjusted to stagger times and processes implemented to encourage physical distancing;
- **Travel policies** should be updated to reflect essential versus nonessential travel and the impact of domestic or global travel restrictions;
- **Telecommuting** policies should reflect the type of work that is able to be done remotely, the conditions for eligibility to work remotely and the procedures for requesting telework;
- **Information technology** policies should be reviewed to ensure they include remote work hardware, software and support.
- **Communicable Disease** policies should be reviewed for compliance with regulatory requirements.

All policy revisions should be clearly communicated to your workforce in writing. Employee handbooks do not need to be rewritten and re-distributed to all employees when a few policies are changed. Employees may be notified of individual policy changes through policy amendment notices, with signature receipts required.

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4.8 - Sample Communicable Diseases Policy

[Company Name]'s decisions involving persons who have communicable diseases shall be based on current and well-informed medical judgments concerning the disease, the risks of transmitting the illness to others, the symptoms and special circumstances of each individual who has a communicable disease, and a careful weighing of the identified risks and the available alternative for responding to an employee with a communicable disease.

Communicable diseases include, but are not limited to, measles, influenza, viral hepatitis-A (infectious hepatitis), viral hepatitis-B (serum hepatitis), human immunodeficiency virus (HIV infection), AIDS, AIDS-Related Complex (ARC), leprosy, Severe Acute Respiratory Syndrome (SARS), including the SARS-CoV-2 (coronavirus) and tuberculosis. [Company Name] may choose to broaden this definition within its best interest and in accordance with information received through the Centers for Disease Control and Prevention (CDC).

[Company Name] will not discriminate against any job applicant or employee based on the individual having a communicable disease. Applicants and employees shall not be denied access to the workplace solely on the grounds that they have a communicable disease. [Company Name] reserves the right to exclude a person with a communicable disease from the workplace facilities, programs and functions if the organization finds that, based on a medical determination, such restriction is necessary for the welfare of the person who has the communicable disease and/or the welfare of others within the workplace.

[Company Name] will comply with all applicable statutes and regulations that protect the privacy of persons who have a communicable disease. Every effort will be made to ensure procedurally sufficient safeguards to maintain the personal confidence about persons who have communicable diseases.

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5.1 - Sample Return Letter

To **[Company name]** employees:

Welcome back to work!

You'll notice various changes in the way our workplace looks as well as new practices and protocols. We understand these changes may be difficult and we are here to support you. Our goal is to collaboratively ensure you feel safe and secure so together we can navigate the complexities of our "new normal."

Here are some things we are implementing to help keep our workplace safe and to support you:

- More frequent cleaning and sanitizing.
- Access to hand sanitizer throughout the workplace.
- Access to our employee assistance program (EAP) and other mental health resources (contact HR or **[name and email of person to contact]**).
- Staggered shifts so fewer people are on-site at one time.
- More frequent communications on our business, projections, new policies and requirements, your health and safety, and measures we are taking to support you and our community.
- New limits on the number of people allowed to gather in rooms, conference rooms, and communal areas at one time (no more than **[x]** people).

Here are some things we expect you to implement to help keep our workplace safe:

- Go home if you feel sick.
- Wash your hands often, and for the recommended 20 seconds.
- Stay at least 6 feet apart when moving through the workplace.
- You may be required to wear a face mask or cloth face covering in the workplace.
- Be considerate of your co-workers (remember, we're all in this together).
- Call, email, message, or video conference as much as possible rather than meet face to face.
- Be conscious and understanding of your co-workers who may be dealing with child care issues, illness or loss of loved ones, financial insecurity, and other issues.
- Speak with your manager, HR, or **[name and email of person to contact]** if you have questions or concerns.

Thank you for your patience and cooperation, and welcome back to **[Company name]**.

[Name and signature]

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5.4 - Notice of Workplace Exposure to a Communicable Disease

We have been notified that one of our employees has been diagnosed with the novel coronavirus, also known as COVID-19. As such, employees working at **[location]** may have been exposed to this virus. According to the Centers for Disease Control and Prevention (CDC), the virus is thought to spread mainly between people who are in close contact with one another (within about 6 feet) through respiratory droplets produced when an infected person coughs or sneezes. If you experience symptoms of respiratory illness (including, but not limited to fever, coughing or shortness of breath), please inform human resources at **[contact information]** and contact your health care provider. **[Company name]** will keep all medical information confidential and will only disclose it on a need-to-know basis.

[Company name] is taking measures to ensure the safety of our employees during this coronavirus outbreak, including:

- More frequent cleaning and sanitizing;
- Access to hand sanitizer throughout the workplace;
- Access to our employee assistance program (EAP) and other mental health resources (contact HR or **[name and email of person to contact]**);
- Staggered shifts so fewer people are on-site at one time;
- More frequent communications on our business, projections, new policies and requirements, affecting your health and safety, and measures we are taking to support you and our community;
- New limits on the number of people allowed to gather in rooms, conference rooms, and communal areas at one time (no more than **[x]** people).

For more information on COVID-19, including symptoms and treatment, visit the CDC website at www.cdc.gov.

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6.2 - Sample Pay Reduction Notice

[Date]

Dear [Company name] employee:

As we are all aware, the economy is posing challenges for everyone. We need to be financially responsible and proactive. To that end, I have asked the executive team to review all business goals, objectives and processes in order to find ways to decrease expenses, increase revenue and protect the future well-being of [Company name].

As a result of this analysis and in an effort to manage company assets conservatively during this economically challenging time, the executive team has come to a difficult but necessary conclusion. Effective [date], all exempt employees will receive a 5 percent reduction in their annual salary and all nonexempt employees will receive a 5 percent reduction in their hourly pay rate. In addition, all overtime work will cease and employees are expected to continue to work their regular full- or part-time schedule.

This was an extremely tough decision, and we understand the impact this will have on you and your family. However, please know that we considered several other alternatives, and the choice we made is the best option at this time and will have the least impact on our employees overall.

The executive team will continue to monitor [Company name] finances and reevaluate this decision each quarter this year. We believe the outcome from this measure will better position the company for a solid financial future.

We appreciate all of your hard work, and we know we will have your support as we all strive for continued business success. Should you have any questions, please don't hesitate to speak with your manager or contact human resources.

Sincerely,

[Name]

CEO/President

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7.0 - Benefit Plan Considerations

Group health insurance

1. Eligibility—review plan requirement to determine waiting-period issues due to leave or reinstatement; review any revised eligibility requirements during the layoff or furlough and determine if those changes will be revoked and when.
2. Ensure coverage changes, such as adding telehealth benefits, and services now not subject to deductibles have been incorporated into the plan.
3. If employee premiums were paid during leave, determine how or if the employer will recover those costs from employees.

Flexible spending accounts

1. Review Dependent Care Assistance Program election changes with employees to ensure their new or revised elections are correct.
2. Over-the-counter medical products are now allowed under flexible medical accounts on a permanent basis and should be included in plan documents and communications.
3. Address new flexible spending account elections and allowable changes with employees.

401(k) or other pension plans

1. Review eligibility issues due to layoff or furlough.
2. Consider any break in service issues or counting years of service concerns.
3. Review any in-service loans employees may have or will want to take, including eligibility and pay back procedures.

Paid leave

1. Review required leave under the Families First Coronavirus Response Act (FFCRA), ensure employees understand the eligibility requirements and provide them with a policy. Create a way to track time used and collect supporting documentation for tax credit purposes.
2. Determine if there will be company PTO policy changes, including increasing or decreasing paid leave benefits, or additional restrictions in using paid leave.
3. Understand the coordination of leave benefits and communicate these to employees as needed.

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