**Society for Human Resources Management (SHRM) insights week of January 4**

**COVID Relief Package expansion**

* Flexible spending balance carryover is allowed from 20 to 21 and 21 to 22.
* Employers can offer $5,250 non income taxable educational benefit through 12-2025. Employer can direct funds for student loan repayment or current educational expenses such as books, tuition, fees.
* The Federal Tax Cuts and Jobs Act is extended through December 2025. (Federal tax credit to employers who provide paid family and medical leave).
* An extension of the Work Opportunity Tax Credit through Dec. 31, 2025.
* An extension of expanded unemployment insurance through March 2021. This provides $300 per week to eligible unemployment recipients.
* An extension of the employee retention tax credit through June 2021.
* Deferred payroll taxes. Extends the repayment period through December 31, 2021, and penalties and interest on deferred unpaid tax liability will not begin to accrue until January 1, 2022.
* The deduction for business meals at full cost whether paid or incurred is extended through year end 2022.

**COVID Vaccine Mandates in the Workplace**

* Employers MAY mandate vaccines for employees.
* EEOC and ADA both have oversight for vaccine policies.
* The business should have a vaccine policy in place, which makes allowances and accommodations for strongly held religious beliefs or disability ineligibility before considering mandating vaccines.
* IF vaccines are MANDATED, the employer must demonstrate that the unvaccinated employee would pose a "direct threat" due to a "significant risk of substantial harm to the health or safety of the individual or others that cannot be eliminated or reduced by reasonable accommodation."
* Four factors MUST BE PRESENT to pose a direct threat: duration of risk, nature and severity of potential harm, likelihood that potential harm will occur, imminence of potential harm.
* Employer and employee should work together to determine how critical it is to employer operations that the employee be vaccinated and what accommodations can be made, if so.
* Religious accommodations are governed by Title VII and employers are encouraged to work in conjunction with employees to find solutions.
* If the business is unionized, vaccine policy will probably need to be negotiated.
* Request, encourage, and incentivize is the most favorable approach to vaccinating employees.