

Part III - Administrative, Procedural, and Miscellaneous

Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic

Notice 2020-17

I. PURPOSE

On March 13, 2020, the President of the United States issued an emergency declaration under the Robert T. Stafford Disaster Relief and Emergency Assistance Act in response to the ongoing Coronavirus Disease 2019 (COVID-19) pandemic (Emergency Declaration). The Emergency Declaration instructed the Secretary of the Treasury “to provide relief from tax deadlines to Americans who have been adversely affected by the COVID-19 emergency, as appropriate, pursuant to 26 U.S.C. 7508A(a).” Pursuant to the Emergency Declaration, this notice provides relief under section 7508A(a) of the Internal Revenue Code for the persons described in section III of this notice that the Secretary of the Treasury has determined to be affected by the COVID-19 emergency.

II. BACKGROUND

Section 7508A provides the Secretary of the Treasury or his delegate (Secretary) with authority to postpone the time for performing certain acts under the internal revenue laws for a taxpayer determined by the Secretary to be affected by a Federally declared disaster as defined in section 165(i)(5)(A). Pursuant to section 7508A(a), a

period of up to one year may be disregarded in determining whether the performance of certain acts is timely under the internal revenue laws.

III. GRANT OF RELIEF

The Secretary has determined that any person with a Federal income tax payment due April 15, 2020, is affected by the COVID-19 emergency for purposes of the relief described in this section III (Affected Taxpayer).

For an Affected Taxpayer, the due date for making Federal income tax payments due April 15, 2020, in an aggregate amount up to the Applicable Postponed Payment Amount, is postponed to July 15, 2020. The Applicable Postponed Payment Amount is up to \$10,000,000 for each consolidated group (as defined in §1.1502-1) or for each C corporation that does not join in filing a consolidated return. For all other Affected Taxpayers, the Applicable Postponed Payment Amount is up to \$1,000,000 regardless of filing status. For example, the Applicable Postponed Payment Amount is the same for a single individual and for married individuals filing a joint return. In both instances the Applicable Postponed Payment Amount is up to \$1,000,000.

The relief provided in this section III is available solely with respect to Federal income tax payments (including payments of tax on self-employment income) due on April 15, 2020, in respect of an Affected Taxpayer's 2019 taxable year, and Federal estimated income tax payments (including payments of tax on self-employment income) due on April 15, 2020, for an Affected Taxpayer's 2020 taxable year. The Applicable Postponed Payment Amounts described in this section III include, in the aggregate, all

payments described in the preceding sentence due on April 15, 2020 for such Affected Taxpayers.

No extension is provided in this notice for the payment or deposit of any other type of Federal tax, or for the filing of any tax return or information return.

As a result of the postponement of the due date for making Federal income tax payments up to the Applicable Postponed Payment Amount from April 15, 2020, to July 15, 2020, the period beginning on April 15, 2020, and ending on July 15, 2020, will be disregarded in the calculation of any interest, penalty, or addition to tax for failure to pay the Federal income taxes postponed by this notice. Interest, penalties, and additions to tax with respect to such postponed Federal income tax payments will begin to accrue on July 16, 2020. In addition, interest, penalties and additions to tax will accrue, without any suspension or deferral, on the amount of any Federal income tax payments in excess of the Applicable Postponed Payment Amount due but not paid by an Affected Taxpayer on April 15, 2020.

Affected Taxpayers subject to penalties or additions to tax despite the relief granted by this section III may seek reasonable cause relief under section 6651 for a failure to pay tax or seek a waiver to a penalty under section 6654 for a failure by an individual or certain trusts and estates to pay estimated income tax, as applicable. Similar relief with respect to estimated tax payments is not available for corporate taxpayers or tax-exempt organizations under section 6655.

IV. DRAFTING INFORMATION

The principal author of this notice is Jennifer Auchterlonie of the Office of Associate Chief Counsel, Procedure and Administration. For further information regarding this notice, you may call (202) 317-3400 (not a toll-free call).

INDIVIDUAL PROVISIONS

Recovery Checks for Individuals

- Recovery checks of up to \$1,200 to provide cash immediately to individuals and families
- Married couples who file a joint return are eligible for up to \$2,400.
- Those amounts increase by \$500 for every child.
- These checks are reduced for higher income taxpayers and begin phasing out after a single taxpayer has \$75,000 in adjusted gross income and \$150,000 for joint filers.
- The IRS will base these amounts on the taxpayer's 2018 tax return.
- The rebate amount is reduced by \$5 for each \$100 a taxpayer's income exceeds the phase-out threshold. The amount is completely phased-out for single taxpayers with incomes exceeding \$99,000 and \$198,000 for joint filers.
- Taxpayers with little or no income tax liability, but at least \$2,500 of qualifying income, would be eligible for a minimum rebate check of \$600 (\$1,200 married).
- Qualifying income includes earned income, as well as Social Security retirement benefits and certain compensation and pension benefits paid to veterans.

Delay of certain deadlines

- Extends the April 15th filing date to July 15th, giving individuals more time to file their tax returns
- The filing date would be aligned with the extended payment filing date already announced by the Internal Revenue Service.
- The provision also allows all individuals to postpone estimated tax payments due from the date of enactment until October 15, 2020.
- There is no cap on the amount of tax payments postponed, and any individual required to make estimated tax payments can take advantage of the postponement.

Special rules for use of retirement funds

- Waives the 10-percent early withdrawal penalty for distributions up to \$100,000 from qualified retirement accounts for coronavirus-related purposes.
- In addition, income attributable to such distributions would be subject to tax over three years,
- Taxpayer may recontribute the funds to an eligible retirement plan within three years without regard to that year's cap on contributions.
- Further, the provision provides flexibility for loans from certain retirement plans for coronavirus-related relief.

Definition of a coronavirus-related distribution - is a distribution made to an individual:

1. who is diagnosed with COVID-19, or
2. whose spouse or dependent is diagnosed with COVID-19, or
3. who experiences adverse financial consequences as a result of being quarantined, furloughed, laid off, having work hours reduced, being unable to work due to lack of

child care due to COVID-19, closing or reducing hours of a business owned or operated by the individual due to COVID-19, or other factors as determined by the Treasury Secretary.

Allowance of partial above the line deduction for charitable contributions.

- The provision encourages Americans to contribute to churches and charitable organizations in 2020 by permitting them to deduct up to \$300 of cash contributions, whether they itemize their deductions or not.

Modification of limitations on charitable contributions during 2020

- The provision increases the limitations on deductions for charitable contributions by individuals who itemize, as well as corporations.
- For individuals, the 50-percent of adjusted gross income limitation is suspended for 2020.
- For corporations, the 10-percent limitation is increased to 25 percent of taxable income.
- This provision also increases the limitation on deductions for contributions of food inventory from 15 percent to 25 percent.

BUSINESS PROVISIONS

Delay of estimated tax payments for corporations

- The provision allows corporations to postpone estimated tax payments due after the date of enactment until October 15, 2020.
- There is no cap on the amount of tax payments postponed.

Delay of payment of employer payroll taxes

- The provision allows employers and self-employed individuals to defer payment of the employer share of the Social Security tax they otherwise are responsible for paying to the federal government with respect to their employees.
- All employers are responsible for paying a 6.2-percent Social Security tax on employee wages. The provision requires that the deferred employment tax be paid over the following two years, with half of the amount required to be paid by December 31, 2021 and the other half by December 31, 2022.
- The Social Security Trust Funds will be held harmless under this provision.

Section 2203. Modifications for net operating losses

- The provision relaxes the limitations on a company's use of losses from prior years.
- NOLs are currently subject to a taxable income limitation, and they cannot be carried back to reduce income in a prior tax year.
- This provision provides that a loss from 2018, 2019, or 2020 can be carried back five years. The provision also temporarily removes the taxable income limitation to allow an NOL to fully offset income.

Modification of limitation on losses for taxpayers other than corporations

- The provision modifies the loss limitation applicable to pass-through businesses and sole proprietors, so they can benefit from the NOL carryback rules described above and access critical cash flow to maintain operations and payroll for their employees.

Modification of credit for prior year minimum tax liability of corporations

- The corporate AMT was repealed as part of the Tax Cuts and Jobs Act, but corporate AMT credits were made available as refundable credits over several years, ending in 2021.
- The provision accelerates the ability for companies to recover those AMT credits, permitting companies to claim a refund now and obtain additional cash flow during the COVID-19 emergency.

Modification of limitation on business interest

- The amount of interest expense businesses are allowed to deduct is increased from 30-percent limitation to 50 percent of the taxable income for 2019 and 2020.

Technical amendment regarding qualified improvement property

- The provision enables businesses, especially in the hospitality industry, to immediately write off costs associated with improving facilities instead of having to depreciate those improvements over the 39-year life of the building.
- The provision, which corrects an error in the Tax Cuts and Jobs Act, not only increases companies' access to cash flow by allowing them to amend a prior year return, but also incentivizes them to continue to invest in improvements as the country recovers from the COVID-19 emergency.

Installments not to prevent credit or refund of overpayments or increase estimated taxes

- Section 965, the one-time repatriation toll charge, imposed a tax on the untaxed foreign earnings of U.S. companies in 2017. Companies had the option to pay the tax up front, or in installments over eight years. Some companies overpaid their 2017 taxes as a result of Section 965 but were unable to claim a refund of those taxes due to an interaction with the rules for electing installment payments.
- This provision, which corrects an error in the Tax Cuts and Jobs Act, allows companies to recover the overpayment of taxes paid on the toll charge to help with liquidity during the current crisis.

Restoration of limitation on downward attribution of stock ownership in applying constructive ownership rules

- This technical correction addresses the tax treatment of certain foreign subsidiaries resulting from changes made by the Tax Cuts and Jobs Act, which changed the ownership requirements for foreign entities that are subject to U.S. tax.
- The goal in changing these ownership rules was to target certain abusive transactions.

- The changes had the unintended consequence of subjecting some foreign entities to excessive tax and reporting requirements.
- The provision clarifies that certain foreign subsidiaries should not be subject to those requirements, which will permit companies to amend their 2018 tax return to free up critical cash for operations and payroll and significantly reduce their tax compliance burdens this year.

United States Senate
Washington, D.C. 20510

March 17, 2020

The Honorable Mitch McConnell
Majority Leader
United States Senate
317 Russell Senate Office Building
Washington, D.C. 20510

The Honorable Charles Schumer
Democratic Leader
United States Senate
322 Hart Senate Office Building
Washington, D.C. 20510

Dear Leader McConnell and Leader Schumer:

In addition to presenting a massive public health challenge, the Coronavirus will cause a severe economic shock, the immediacy and magnitude of which we may never have seen. Over the course of just one week, most of America went from business-as-usual to a virtual shutdown. Workers have seen their hours cut or eliminated entirely, and millions of American families are assessing how they will weather a potentially long-lasting economic paralysis.

We must provide direct cash support to the American workers and families who need it most – to help them purchase essentials; pay the rent, mortgage, and bills; and otherwise weather the coming weeks and months.

We believe it is essential to provide assistance directly and quickly. Regardless of how fast Congress acts, there will be a lag between action and support arriving to workers and businesses, and every day we delay action will be a delay in support arriving. Now is not the time for a “wait-and-see” mentality.

We propose sending payments quarterly and directly to American families. The first payment would be \$2,000 per American to account for the immediacy of the shock, with subsequent payments stepping down over time and the duration of payments tied to subsequent economic triggers. Payments will only completely shut off after unemployment drops to less than 0.5 percentage points above the levels that prevailed before the Coronavirus-induced economic damage. Attached to this letter is a more detailed outline of our proposal.

This moment demands bold action. The Families First Coronavirus Response Act is a vital first step to delivering immediate assistance to workers and families, providing testing, paid sick leave, support for state unemployment divisions, food assistance, and health care support for states through Medicaid. In addition to passing this critical legislation, we must provide additional support to the hardest-hit individuals, small businesses, as well as state and local governments. That includes efforts by the Finance Committee to strengthen our Unemployment Compensation system through expanded benefits and increased federal financing, as well as broadened eligibility to include gig workers, contractors, tipped workers, and others who are currently left out.

During a crisis of this magnitude, it is imperative we put forward a response commensurate with the challenge we face. We urge you to consider this proposal and look forward to working with you to pass it as soon as possible.

Please do not hesitate to reach out to us if we can be of assistance.

Sincerely,

Senator Michael F. Bennet

Senator Sherrod Brown

Senator Cory A. Booker

Senator Angus S. King, Jr.

Senator Christopher S. Murphy

Senator Brian Schatz

Enclosure: Appendix: Coronavirus Economic Support Payment

Appendix: Coronavirus Economic Support Payments

Following is an outline of a proposal for economic support payments to support families and workers through the COVID-19 state of emergency and to provide continued assistance as the economy returns to health:

- Initial Payment (to cover first 3.5 months, mid-March through June 2020):
 - \$2,000 payment per:
 - Adult not on Social Security
 - Child or non-child dependent
 - Social Security, VA benefit, SSI recipients (added to their earliest possible benefit check)
 - Eligibility/Administration:
 - Workers who file for Tax Year 2019
 - Non-filers can file a simple 1040 separately
 - Seniors on Social Security will receive payment from the Social Security Administration (SSA); Veterans from the Veterans Administration (VA); Supplemental Security Information (SSI) recipients from SSA
 - Pay SNAP/TANF recipients via electronic benefit transfer (EBT), where federal-state data sharing is possible
 - Phased out for higher-income taxpayers, with a phase-out rate of 5% of the aggregate credit amount
- Second Potential Payment (July – September 2020):
 - Additional payment of \$1,500
 - Triggers:
 - Public health emergency continues into July certified by the Secretary of Health and Human Services AND an Economic Turmoil Determination by Treasury Secretary
 - OR unemployment is at least 1 percentage point higher in June than three month moving average in December 2019 — February 2020, as reported in July
 - Half payment of \$750 per person if June unemployment is 0.5 percentage point above December 2019 — February 2020 average
 - Eligibility: Same as above
- Additional Quarterly Payments (October-December 2020 and beyond):
 - Additional payment of \$1,000 per quarter
 - Trigger:
 - Economic turmoil designation by Treasury Secretary AND Unemployment rate in last month of previous quarter (i.e. September, as reported in October) is up at least 1 percentage point vs. December 2019 — February 2020 average
 - Half payment (\$500) if unemployment rate remains at least 0.5 percentage points above December 2019 — February 2020
 - Eligibility: Same as above



Guidance on Preparing Workplaces for COVID-19



Occupational Safety and Health Act of 1970

"To assure safe and healthful working conditions for working men and women; by authorizing enforcement of the standards developed under the Act; by assisting and encouraging the States in their efforts to assure safe and healthful working conditions; by providing for research, information, education, and training in the field of occupational safety and health."

This guidance is not a standard or regulation, and it creates no new legal obligations. It contains recommendations as well as descriptions of mandatory safety and health standards. The recommendations are advisory in nature, informational in content, and are intended to assist employers in providing a safe and healthful workplace. The Occupational Safety and Health Act requires employers to comply with safety and health standards and regulations promulgated by OSHA or by a state with an OSHA-approved state plan. In addition, the Act's General Duty Clause, Section 5(a)(1), requires employers to provide their employees with a workplace free from recognized hazards likely to cause death or serious physical harm.

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This information will be made available to sensory-impaired individuals upon request. Voice phone: (202) 693-1999; teletypewriter (TTY) number: 1-877-889-5627.

Guidance on Preparing Workplaces for COVID-19

U.S. Department of Labor
Occupational Safety and Health Administration

OSHA 3990-03 2020



U.S. Department of Labor

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Introduction

Coronavirus Disease 2019 (COVID-19) is a respiratory disease caused by the SARS-CoV-2 virus. It has spread from China to many other countries around the world, including the United States. Depending on the severity of COVID-19's international impacts, outbreak conditions—including those rising to the level of a pandemic—can affect all aspects of daily life, including travel, trade, tourism, food supplies, and financial markets.

To reduce the impact of COVID-19 outbreak conditions on businesses, workers, customers, and the public, it is important for all employers to plan now for COVID-19. For employers who have already planned for influenza pandemics, planning for COVID-19 may involve updating plans to address the specific exposure risks, sources of exposure, routes of transmission, and other unique characteristics of SARS-CoV-2 (i.e., compared to pandemic influenza viruses). Employers who have not prepared for pandemic events should prepare themselves and their workers as far in advance as possible of potentially worsening outbreak conditions. Lack of continuity planning can result in a cascade of failures as employers attempt to address challenges of COVID-19 with insufficient resources and workers who might not be adequately trained for jobs they may have to perform under pandemic conditions.

The Occupational Safety and Health Administration (OSHA) developed this COVID-19 planning guidance based on traditional infection prevention and industrial hygiene practices. It focuses on the need for employers to implement engineering, administrative, and work practice controls and personal protective equipment (PPE), as well as considerations for doing so.

This guidance is intended for planning purposes. Employers and workers should use this planning guidance to help identify risk levels in workplace settings and to determine any appropriate control measures to implement. Additional guidance may be needed as COVID-19 outbreak conditions change, including as new information about the virus, its transmission, and impacts, becomes available.

The U.S. Department of Health and Human Services' Centers for Disease Control and Prevention (CDC) provides the latest information about COVID-19 and the global outbreak: www.cdc.gov/coronavirus/2019-ncov.

The OSHA COVID-19 webpage offers information specifically for workers and employers: www.osha.gov/covid-19.

This guidance is advisory in nature and informational in content. It is not a standard or a regulation, and it neither creates new legal obligations nor alters existing obligations created by OSHA standards or the *Occupational Safety and Health Act* (OSH Act). Pursuant to the OSH Act, employers must comply with safety and health standards and regulations issued and enforced either by OSHA or by an OSHA-approved State Plan. In addition, the OSH Act's General Duty Clause, [Section 5\(a\)\(1\)](#), requires employers to provide their employees with a workplace free from recognized hazards likely to cause death or serious physical harm. OSHA-approved State Plans may have standards, regulations and enforcement policies that are different from, but at least as effective as, OSHA's. Check with your [State Plan](#), as applicable, for more information.

About COVID-19

Symptoms of COVID-19

Infection with SARS-CoV-2, the virus that causes COVID-19, can cause illness ranging from mild to severe and, in some cases, can be fatal. Symptoms typically include fever, cough, and shortness of breath. Some people infected with the virus have reported experiencing other non-respiratory symptoms. Other people, referred to as *asymptomatic cases*, have experienced no symptoms at all.

According to the CDC, symptoms of COVID-19 may appear in as few as 2 days or as long as 14 days after exposure.

How COVID-19 Spreads

Although the first human cases of COVID-19 likely resulted from exposure to infected animals, infected people can spread SARS-CoV-2 to other people.

The virus is thought to spread mainly from person-to-person, including:

- 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. These droplets can land in the mouths or noses of people who are nearby or possibly be inhaled into the lungs.

Medium exposure risk jobs include those that require frequent and/or close contact with (i.e., within 6 feet of) other people who may be infected with SARS-CoV-2.

It may be possible that a person can get COVID-19 by touching a surface or object that has SARS-CoV-2 on it and then touching their own mouth, nose, or possibly their eyes, but this is not thought to be the primary way the virus spreads.

People are thought to be most contagious when they are most symptomatic (i.e., experiencing fever, cough, and/or shortness of breath). Some spread might be possible before people show symptoms; there have been reports of this type of asymptomatic transmission with this new coronavirus, but this is also not thought to be the main way the virus spreads.

Although the United States has implemented public health measures to limit the spread of the virus, it is likely that some person-to-person transmission will continue to occur.

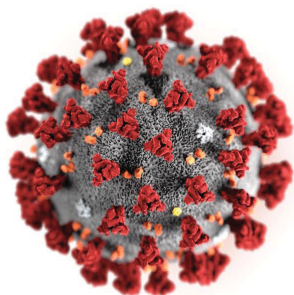
The CDC website provides the latest information about COVID-19 transmission: www.cdc.gov/coronavirus/2019-ncov/about/transmission.html.

How a COVID-19 Outbreak Could Affect Workplaces

Similar to influenza viruses, SARS-CoV-2, the virus that causes COVID-19, has the potential to cause extensive outbreaks.

Under conditions associated with widespread person-to-person spread, multiple areas of the United States and other countries may see impacts at the same time. In the absence of a vaccine, an outbreak may also be an extended event. As a result, workplaces may experience:

- **Absenteeism.** Workers could be absent because they are sick; are caregivers for sick family members; are caregivers for children if schools or day care centers are closed; have at-risk people at home, such as immunocompromised family members; or are afraid to come to work because of fear of possible exposure.
- **Change in patterns of commerce.** Consumer demand for items related to infection prevention (e.g., respirators) is likely to increase significantly, while consumer interest in other goods may decline. Consumers may also change shopping patterns because of a COVID-19 outbreak. Consumers may try to shop at off-peak hours to reduce contact with other people, show increased interest in home delivery services, or prefer other options, such as drive-through service, to reduce person-to-person contact.
- **Interrupted supply/delivery.** Shipments of items from geographic areas severely affected by COVID-19 may be delayed or cancelled with or without notification.



This illustration, created at the Centers for Disease Control and Prevention (CDC), reveals ultrastructural morphology exhibited by the 2019 Novel Coronavirus (2019-nCoV). Note the spikes that adorn the outer surface of the virus, which impart the look of a corona surrounding the virion, when viewed electron microscopically. This virus was identified as the cause of an outbreak of respiratory illness first detected in Wuhan, China.

Photo: CDC / Alissa Eckert & Dan Higgins

Steps All Employers Can Take to Reduce Workers' Risk of Exposure to SARS-CoV-2

This section describes basic steps that every employer can take to reduce the risk of worker exposure to SARS-CoV-2, the virus that causes COVID-19, in their workplace. Later sections of this guidance—including those focusing on jobs classified as having low, medium, high, and very high exposure risks—provide specific recommendations for employers and workers within specific risk categories.

Develop an Infectious Disease Preparedness and Response Plan

If one does not already exist, develop an infectious disease preparedness and response plan that can help guide protective actions against COVID-19.

Stay abreast of guidance from federal, state, local, tribal, and/or territorial health agencies, and consider how to incorporate those recommendations and resources into workplace-specific plans.

Plans should consider and address the level(s) of risk associated with various worksites and job tasks workers perform at those sites. Such considerations may include:

- Where, how, and to what sources of SARS-CoV-2 might workers be exposed, including:
 - The general public, customers, and coworkers; and
 - Sick individuals or those at particularly high risk of infection (e.g., international travelers who have visited locations with widespread sustained (ongoing) COVID-19 transmission, healthcare workers who have had unprotected exposures to people known to have, or suspected of having, COVID-19).
- Non-occupational risk factors at home and in community settings.

- Workers' individual risk factors (e.g., older age; presence of chronic medical conditions, including immunocompromising conditions; pregnancy).
- Controls necessary to address those risks.

Follow federal and state, local, tribal, and/or territorial (SLTT) recommendations regarding development of contingency plans for situations that may arise as a result of outbreaks, such as:

- Increased rates of worker absenteeism.
- The need for social distancing, staggered work shifts, downsizing operations, delivering services remotely, and other exposure-reducing measures.
- Options for conducting essential operations with a reduced workforce, including cross-training workers across different jobs in order to continue operations or deliver surge services.
- Interrupted supply chains or delayed deliveries.

Plans should also consider and address the other steps that employers can take to reduce the risk of worker exposure to SARS-CoV-2 in their workplace, described in the sections below.

Prepare to Implement Basic Infection Prevention Measures

For most employers, protecting workers will depend on emphasizing basic infection prevention measures. As appropriate, all employers should implement good hygiene and infection control practices, including:

- Promote frequent and thorough [hand washing](#), including by providing workers, customers, and worksite visitors with a place to wash their hands. If soap and running water are not immediately available, provide alcohol-based hand rubs containing at least 60% alcohol.
- Encourage workers to [stay home if they are sick](#).
- Encourage [respiratory etiquette](#), including covering coughs and sneezes.

- Provide customers and the public with tissues and trash receptacles.
- Employers should explore whether they can establish [policies and practices](#), such as flexible worksites (e.g., telecommuting) and flexible work hours (e.g., staggered shifts), to increase the physical distance among employees and between employees and others if state and local health authorities recommend the use of social distancing strategies.
- Discourage workers from using other workers' phones, desks, offices, or other work tools and equipment, when possible.
- Maintain regular housekeeping practices, including routine cleaning and disinfecting of surfaces, equipment, and other elements of the work environment. When choosing cleaning chemicals, employers should consult information on Environmental Protection Agency (EPA)-approved disinfectant labels with claims against emerging viral pathogens. Products with EPA-approved emerging viral pathogens claims are expected to be effective against SARS-CoV-2 based on data for harder to kill viruses. Follow the manufacturer's instructions for use of all cleaning and disinfection products (e.g., concentration, application method and contact time, PPE).

Develop Policies and Procedures for Prompt Identification and Isolation of Sick People, if Appropriate

- Prompt identification and isolation of potentially infectious individuals is a critical step in protecting workers, customers, visitors, and others at a worksite.
- Employers should inform and encourage employees to self-monitor for signs and symptoms of COVID-19 if they suspect possible exposure.
- Employers should develop policies and procedures for employees to report when they are sick or experiencing symptoms of COVID-19.

- Where appropriate, employers should develop policies and procedures for immediately isolating people who have [signs and/or symptoms](#) of COVID-19, and train workers to implement them. Move potentially infectious people to a location away from workers, customers, and other visitors. Although most worksites do not have specific isolation rooms, designated areas with closable doors may serve as isolation rooms until potentially sick people can be removed from the worksite.
- Take steps to limit spread of the respiratory secretions of a person who may have COVID-19. Provide a face mask, if feasible and available, and ask the person to wear it, if tolerated. Note: A face mask (also called a surgical mask, procedure mask, or other similar terms) on a patient or other sick person should not be confused with PPE for a worker; the mask acts to contain potentially infectious respiratory secretions at the source (i.e., the person's nose and mouth).
- If possible, isolate people suspected of having COVID-19 separately from those with confirmed cases of the virus to prevent further transmission—particularly in worksites where medical screening, triage, or healthcare activities occur, using either permanent (e.g., wall/different room) or temporary barrier (e.g., plastic sheeting).
- Restrict the number of personnel entering isolation areas.
- Protect workers in close contact with (i.e., within 6 feet of) a sick person or who have prolonged/repeated contact with such persons by using additional engineering and administrative controls, safe work practices, and PPE. Workers whose activities involve close or prolonged/repeated contact with sick people are addressed further in later sections covering workplaces classified at medium and very high or high exposure risk.

Develop, Implement, and Communicate about Workplace Flexibilities and Protections

- Actively encourage sick employees to stay home.
- Ensure that sick leave policies are flexible and consistent with public health guidance and that employees are aware of these policies.
- Talk with companies that provide your business with contract or temporary employees about the importance of sick employees staying home and encourage them to develop non-punitive leave policies.
- Do not require a healthcare provider's note for employees who are sick with acute respiratory illness to validate their illness or to return to work, as healthcare provider offices and medical facilities may be extremely busy and not able to provide such documentation in a timely way.
- Maintain flexible policies that permit employees to stay home to care for a sick family member. Employers should be aware that more employees may need to stay at home to care for sick children or other sick family members than is usual.
- Recognize that workers with ill family members may need to stay home to care for them. See CDC's Interim Guidance for Preventing the Spread of COVID-19 in Homes and Residential Communities: www.cdc.gov/coronavirus/2019-ncov/hcp/guidance-prevent-spread.html.
- Be aware of workers' concerns about pay, leave, safety, health, and other issues that may arise during infectious disease outbreaks. Provide adequate, usable, and appropriate training, education, and informational material about business-essential job functions and worker health and safety, including proper hygiene practices and the use of any workplace controls (including PPE). Informed workers who feel safe at work are less likely to be unnecessarily absent.

- Work with insurance companies (e.g., those providing employee health benefits) and state and local health agencies to provide information to workers and customers about medical care in the event of a COVID-19 outbreak.

Implement Workplace Controls

Occupational safety and health professionals use a framework called the “hierarchy of controls” to select ways of controlling workplace hazards. In other words, the best way to control a hazard is to systematically remove it from the workplace, rather than relying on workers to reduce their exposure. During a COVID-19 outbreak, when it may not be possible to eliminate the hazard, the most effective protection measures are (listed from most effective to least effective): engineering controls, administrative controls, safe work practices (a type of administrative control), and PPE. There are advantages and disadvantages to each type of control measure when considering the ease of implementation, effectiveness, and cost. In most cases, a combination of control measures will be necessary to protect workers from exposure to SARS-CoV-2.

In addition to the types of workplace controls discussed below, CDC guidance for businesses provides employers and workers with recommended SARS-CoV-2 infection prevention strategies to implement in workplaces: www.cdc.gov/coronavirus/2019-ncov/specific-groups/guidance-business-response.html.

Engineering Controls

Engineering controls involve isolating employees from work-related hazards. In workplaces where they are appropriate, these types of controls reduce exposure to hazards without relying on worker behavior and can be the most cost-effective solution to implement. Engineering controls for SARS-CoV-2 include:

- Installing high-efficiency air filters.
- Increasing ventilation rates in the work environment.
- Installing physical barriers, such as clear plastic sneeze guards.

- Installing a drive-through window for customer service.
- Specialized negative pressure ventilation in some settings, such as for aerosol generating procedures (e.g., airborne infection isolation rooms in healthcare settings and specialized autopsy suites in mortuary settings).

Administrative Controls

Administrative controls require action by the worker or employer. Typically, administrative controls are changes in work policy or procedures to reduce or minimize exposure to a hazard. Examples of administrative controls for SARS-CoV-2 include:

- Encouraging sick workers to stay at home.
- Minimizing contact among workers, clients, and customers by replacing face-to-face meetings with virtual communications and implementing telework if feasible.
- Establishing alternating days or extra shifts that reduce the total number of employees in a facility at a given time, allowing them to maintain distance from one another while maintaining a full onsite work week.
- Discontinuing nonessential travel to locations with ongoing COVID-19 outbreaks. Regularly check CDC travel warning levels at: www.cdc.gov/coronavirus/2019-ncov/travelers.
- Developing emergency communications plans, including a forum for answering workers' concerns and internet-based communications, if feasible.
- Providing workers with up-to-date education and training on COVID-19 risk factors and protective behaviors (e.g., cough etiquette and care of PPE).
- Training workers who need to use protecting clothing and equipment how to put it on, use/wear it, and take it off correctly, including in the context of their current and potential duties. Training material should be easy to understand and available in the appropriate language and literacy level for all workers.

Safe Work Practices

Safe work practices are types of administrative controls that include procedures for safe and proper work used to reduce the duration, frequency, or intensity of exposure to a hazard. Examples of safe work practices for SARS-CoV-2 include:

- Providing resources and a work environment that promotes personal hygiene. For example, provide tissues, no-touch trash cans, hand soap, alcohol-based hand rubs containing at least 60 percent alcohol, disinfectants, and disposable towels for workers to clean their work surfaces.
- Requiring regular hand washing or using of alcohol-based hand rubs. Workers should always wash hands when they are visibly soiled and after removing any PPE.
- Post handwashing signs in restrooms.

Personal Protective Equipment (PPE)

While engineering and administrative controls are considered more effective in minimizing exposure to SARS-CoV-2, PPE may also be needed to prevent certain exposures. While correctly using PPE can help prevent some exposures, it should not take the place of other prevention strategies.

Examples of PPE include: gloves, goggles, face shields, face masks, and respiratory protection, when appropriate. During an outbreak of an infectious disease, such as COVID-19, recommendations for PPE specific to occupations or job tasks may change depending on geographic location, updated risk assessments for workers, and information on PPE effectiveness in preventing the spread of COVID-19. Employers should check the [OSHA](#) and [CDC](#) websites regularly for updates about recommended PPE.

All types of PPE must be:

- Selected based upon the hazard to the worker.
- Properly fitted and periodically refitted, as applicable (e.g., respirators).

- Consistently and properly worn when required.
- Regularly inspected, maintained, and replaced, as necessary.
- Properly removed, cleaned, and stored or disposed of, as applicable, to avoid contamination of self, others, or the environment.

Employers are obligated to provide their workers with PPE needed to keep them safe while performing their jobs. The types of PPE required during a COVID-19 outbreak will be based on the risk of being infected with SARS-CoV-2 while working and job tasks that may lead to exposure.

Workers, including those who work within 6 feet of patients known to be, or suspected of being, infected with SARS-CoV-2 and those performing aerosol-generating procedures, need to use respirators:

- National Institute for Occupational Safety and Health (NIOSH)-approved, N95 filtering facepiece respirators or better must be used in the context of a comprehensive, written respiratory protection program that includes fit-testing, training, and medical exams. See OSHA's Respiratory Protection standard, 29 CFR 1910.134 at www.osha.gov/laws-regs/regulations/standardnumber/1910/1910.134.
- When disposable N95 filtering facepiece respirators are not available, consider using other respirators that provide greater protection and improve worker comfort. Other types of acceptable respirators include: a R/P95, N/R/P99, or N/R/P100 filtering facepiece respirator; an air-purifying elastomeric (e.g., half-face or full-face) respirator with appropriate filters or cartridges; powered air purifying respirator (PAPR) with high-efficiency particulate arrestance (HEPA) filter; or supplied air respirator (SAR). See CDC/NIOSH guidance for optimizing respirator supplies at: www.cdc.gov/coronavirus/2019-ncov/hcp/respirators-strategy.

- Consider using PAPRs or SARs, which are more protective than filtering facepiece respirators, for any work operations or procedures likely to generate aerosols (e.g., cough induction procedures, some dental procedures, invasive specimen collection, blowing out pipettes, shaking or vortexing tubes, filling a syringe, centrifugation).
- Use a surgical N95 respirator when both respiratory protection and resistance to blood and body fluids is needed.
- Face shields may also be worn on top of a respirator to prevent bulk contamination of the respirator. Certain respirator designs with forward protrusions (duckbill style) may be difficult to properly wear under a face shield. Ensure that the face shield does not prevent airflow through the respirator.
- Consider factors such as function, fit, ability to decontaminate, disposal, and cost. OSHA's Respiratory Protection eTool provides basic information on respirators such as medical requirements, maintenance and care, fit testing, written respiratory protection programs, and voluntary use of respirators, which employers may also find beneficial in training workers at: www.osha.gov/SLTC/etools/respiratory. Also see NIOSH respirator guidance at: www.cdc.gov/niosh/topics/respirators.
- Respirator training should address selection, use (including donning and doffing), proper disposal or disinfection, inspection for damage, maintenance, and the limitations of respiratory protection equipment. Learn more at: www.osha.gov/SLTC/respiratoryprotection.
- The appropriate form of respirator will depend on the type of exposure and on the transmission pattern of COVID-19. See the NIOSH "Respirator Selection Logic" at: www.cdc.gov/niosh/docs/2005-100/default.html or the OSHA "Respiratory Protection eTool" at www.osha.gov/SLTC/etools/respiratory.

Follow Existing OSHA Standards

Existing OSHA standards may apply to protecting workers from exposure to and infection with SARS-CoV-2.

While there is no specific OSHA standard covering SARS-CoV-2 exposure, some OSHA requirements may apply to preventing occupational exposure to SARS-CoV-2. Among the most relevant are:

- OSHA's Personal Protective Equipment (PPE) standards (in general industry, 29 CFR 1910 Subpart I), which require using gloves, eye and face protection, and respiratory protection. See: www.osha.gov/laws-regs/regulations/standardnumber/1910#1910_Subpart_I.
 - When respirators are necessary to protect workers or where employers require respirator use, employers must implement a comprehensive respiratory protection program in accordance with the Respiratory Protection standard (29 CFR 1910.134). See: www.osha.gov/laws-regs/regulations/standardnumber/1910/1910.134.
- The General Duty Clause, Section 5(a)(1) of the Occupational Safety and Health (OSH) Act of 1970, 29 USC 654(a)(1), which requires employers to furnish to each worker "employment and a place of employment, which are free from recognized hazards that are causing or are likely to cause death or serious physical harm." See: www.osha.gov/laws-regs/oshact/completeoshact.

OSHA's Bloodborne Pathogens standard (29 CFR 1910.1030) applies to occupational exposure to human blood and other potentially infectious materials that typically do not include respiratory secretions that may transmit SARS-CoV-2.

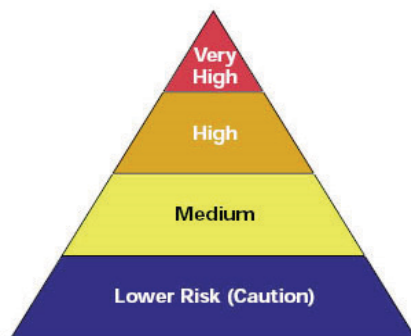
However, the provisions of the standard offer a framework that may help control some sources of the virus, including exposures to body fluids (e.g., respiratory secretions) not covered by the standard. See: www.osha.gov/laws-regs/regulations/standardnumber/1910/1910.1030.

The OSHA COVID-19 webpage provides additional information about OSHA standards and requirements, including requirements in states that operate their own OSHA-approved State Plans, recordkeeping requirements and injury/illness recording criteria, and applications of standards related to sanitation and communication of risks related to hazardous chemicals that may be in common sanitizers and sterilizers. See: www.osha.gov/SLTC/covid-19/standards.html.

Classifying Worker Exposure to SARS-CoV-2

Worker risk of occupational exposure to SARS-CoV-2, the virus that causes COVID-19, during an outbreak may vary from very high to high, medium, or lower (caution) risk. The level of risk depends in part on the industry type, need for contact within 6 feet of people known to be, or suspected of being, infected with SARS-CoV-2, or requirement for repeated or extended contact with persons known to be, or suspected of being, infected with SARS-CoV-2. To help employers determine appropriate precautions, OSHA has divided job tasks into four risk exposure levels: very high, high, medium, and lower risk. The Occupational Risk Pyramid shows the four exposure risk levels in the shape of a pyramid to represent probable distribution of risk. Most American workers will likely fall in the lower exposure risk (caution) or medium exposure risk levels.

**Occupational Risk Pyramid
for COVID-19**



Very High Exposure Risk

Very high exposure risk jobs are those with high potential for exposure to known or suspected sources of COVID-19 during specific medical, postmortem, or laboratory procedures.

Workers in this category include:

- Healthcare workers (e.g., doctors, nurses, dentists, paramedics, emergency medical technicians) performing aerosol-generating procedures (e.g., intubation, cough induction procedures, bronchoscopies, some dental procedures and exams, or invasive specimen collection) on known or suspected COVID-19 patients.
- Healthcare or laboratory personnel collecting or handling specimens from known or suspected COVID-19 patients (e.g., manipulating cultures from known or suspected COVID-19 patients).
- Morgue workers performing autopsies, which generally involve aerosol-generating procedures, on the bodies of people who are known to have, or suspected of having, COVID-19 at the time of their death.

High Exposure Risk

High exposure risk jobs are those with high potential for exposure to known or suspected sources of COVID-19. Workers in this category include:

- Healthcare delivery and support staff (e.g., doctors, nurses, and other hospital staff who must enter patients' rooms) exposed to known or suspected COVID-19 patients. (Note: when such workers perform aerosol-generating procedures, their exposure risk level becomes *very high*.)
- Medical transport workers (e.g., ambulance vehicle operators) moving known or suspected COVID-19 patients in enclosed vehicles.
- Mortuary workers involved in preparing (e.g., for burial or cremation) the bodies of people who are known to have, or suspected of having, COVID-19 at the time of their death.

Medium Exposure Risk

Medium exposure risk jobs include those that require frequent and/or close contact with (i.e., within 6 feet of) people who may be infected with SARS-CoV-2, but who are not known or suspected COVID-19 patients. In areas without ongoing community transmission, workers in this risk group may have frequent contact with travelers who may return from international locations with widespread COVID-19 transmission. In areas where there *is* ongoing community transmission, workers in this category may have contact be with the general public (e.g., in schools, high-population-density work environments, and some high-volume retail settings).

Lower Exposure Risk (Caution)

Lower exposure risk (caution) jobs are those that do not require contact with people known to be, or suspected of being, infected with SARS-CoV-2 nor frequent close contact with (i.e., within 6 feet of) the general public. Workers in this category have minimal occupational contact with the public and other coworkers.

Jobs Classified at Lower Exposure Risk (Caution): What to Do to Protect Workers

For workers who do not have frequent contact with the general public, employers should follow the guidance for “[Steps All Employers Can Take to Reduce Workers’ Risk of Exposure to SARS-CoV-2](#),” on page 7 of this booklet and implement control measures described in this section.

Engineering Controls

Additional engineering controls are not recommended for workers in the lower exposure risk group. Employers should ensure that engineering controls, if any, used to protect workers from other job hazards continue to function as intended.

Administrative Controls

- Monitor public health communications about COVID-19 recommendations and ensure that workers have access to that information. Frequently check the CDC COVID-19 website: www.cdc.gov/coronavirus/2019-ncov.
- Collaborate with workers to designate effective means of communicating important COVID-19 information.

Personal Protective Equipment

Additional PPE is not recommended for workers in the lower exposure risk group. Workers should continue to use the PPE, if any, that they would ordinarily use for other job tasks.

Jobs Classified at Medium Exposure Risk: What to Do to Protect Workers

In workplaces where workers have medium exposure risk, employers should follow the guidance for “[Steps All Employers Can Take to Reduce Workers’ Risk of Exposure to SARS-CoV-2](#),” on page 7 of this booklet and implement control measures described in this section.

Engineering Controls

- Install physical barriers, such as clear plastic sneeze guards, where feasible.

Administrative Controls

- Consider offering face masks to ill employees and customers to contain respiratory secretions until they are able leave the workplace (i.e., for medical evaluation/care or to return home). In the event of a shortage of masks, a reusable face shield that can be decontaminated may be an acceptable method of protecting against droplet transmission. See CDC/NIOSH guidance for optimizing respirator supplies, which discusses the use of surgical masks, at: www.cdc.gov/coronavirus/2019-ncov/hcp/respirators-strategy.

- Keep customers informed about symptoms of COVID-19 and ask sick customers to minimize contact with workers until healthy again, such as by posting signs about COVID-19 in stores where sick customers may visit (e.g., pharmacies) or including COVID-19 information in automated messages sent when prescriptions are ready for pick up.
- Where appropriate, limit customers' and the public's access to the worksite, or restrict access to only certain workplace areas.
- Consider strategies to minimize face-to-face contact (e.g., drive-through windows, phone-based communication, telework).
- Communicate the availability of medical screening or other worker health resources (e.g., on-site nurse; telemedicine services).

Personal Protective Equipment (PPE)

When selecting PPE, consider factors such as function, fit, decontamination ability, disposal, and cost. Sometimes, when PPE will have to be used repeatedly for a long period of time, a more expensive and durable type of PPE may be less expensive overall than disposable PPE.

Each employer should select the combination of PPE that protects workers specific to their workplace.

Workers with medium exposure risk may need to wear some combination of gloves, a gown, a face mask, and/or a face shield or goggles. PPE ensembles for workers in the medium exposure risk category will vary by work task, the results of the employer's hazard assessment, and the types of exposures workers have on the job.

High exposure risk jobs are those with high potential for exposure to known or suspected sources of COVID-19.

Very high exposure risk jobs are those with high potential for exposure to known or suspected sources of COVID-19 during specific medical, postmortem, or laboratory procedures that involve aerosol generation or specimen collection/handling.

In rare situations that would require workers in this risk category to use respirators, see the PPE section beginning on [page 14](#) of this booklet, which provides more details about respirators. For the most up-to-date information, visit OSHA's COVID-19 webpage: www.osha.gov/covid-19.

Jobs Classified at High or Very High Exposure Risk: What to Do to Protect Workers

In workplaces where workers have high or very high exposure risk, employers should follow the guidance for “[Steps All Employers Can Take to Reduce Workers' Risk of Exposure to SARS-CoV-2](#),” on page 7 of this booklet and implement control measures described in this section.

Engineering Controls

- Ensure appropriate air-handling systems are installed and maintained in healthcare facilities. See “Guidelines for Environmental Infection Control in Healthcare Facilities” for more recommendations on air handling systems at: www.cdc.gov/mmwr/preview/mmwrhtml/rr5210a1.htm.
- CDC recommends that patients with known or suspected COVID-19 (i.e., person under investigation) should be placed in an airborne infection isolation room (AIIR), if available.
- Use isolation rooms when available for performing aerosol-generating procedures on patients with known or suspected COVID-19. For postmortem activities, use autopsy suites or other similar isolation facilities when performing aerosol-generating procedures on the bodies of people who are known to have, or suspected of having, COVID-19 at the time of their death. See the CDC postmortem guidance at: www.cdc.gov/coronavirus/2019-ncov/hcp/guidance-postmortem-specimens.html. OSHA also provides guidance for postmortem activities on its COVID-19 webpage: www.osha.gov/covid-19.

- Use special precautions associated with Biosafety Level 3 when handling specimens from known or suspected COVID-19 patients. For more information about biosafety levels, consult the U.S. Department of Health and Human Services (HHS) “Biosafety in Microbiological and Biomedical Laboratories” at www.cdc.gov/biosafety/publications/bmbl5.

Administrative Controls

If working in a healthcare facility, follow existing guidelines and facility standards of practice for identifying and isolating infected individuals and for protecting workers.

- Develop and implement policies that reduce exposure, such as cohorting (i.e., grouping) COVID-19 patients when single rooms are not available.
- Post signs requesting patients and family members to immediately report symptoms of respiratory illness on arrival at the healthcare facility and use disposable face masks.
- Consider offering enhanced medical monitoring of workers during COVID-19 outbreaks.
- Provide all workers with job-specific education and training on preventing transmission of COVID-19, including initial and routine/refresher training.
- Ensure that psychological and behavioral support is available to address employee stress.

Safe Work Practices

- Provide emergency responders and other essential personnel who may be exposed while working away from fixed facilities with alcohol-based hand rubs containing at least 60% alcohol for decontamination in the field.

Personal Protective Equipment (PPE)

Most workers at high or very high exposure risk likely need to wear gloves, a gown, a face shield or goggles, and either a face mask or a respirator, depending on their job tasks and exposure risks.

Those who work closely with (either in contact with or within 6 feet of) patients known to be, or suspected of being, infected with SARS-CoV-2, the virus that causes COVID-19, should wear respirators. In these instances, see the PPE section beginning on [page 14](#) of this booklet, which provides more details about respirators. For the most up-to-date information, also visit OSHA's COVID-19 webpage: www.osha.gov/covid-19.

PPE ensembles may vary, especially for workers in laboratories or morgue/mortuary facilities who may need additional protection against blood, body fluids, chemicals, and other materials to which they may be exposed. Additional PPE may include medical/surgical gowns, fluid-resistant coveralls, aprons, or other disposable or reusable protective clothing. Gowns should be large enough to cover the areas requiring protection. OSHA may also provide updated guidance for PPE use on its website: www.osha.gov/covid-19.

NOTE: Workers who dispose of PPE and other infectious waste must also be trained and provided with appropriate PPE.

The CDC webpage “Healthcare-associated Infections” (www.cdc.gov/hai) provides additional information on infection control in healthcare facilities.

Workers Living Abroad or Travelling Internationally

Employers with workers living abroad or traveling on international business should consult the “Business Travelers” section of the OSHA COVID-19 webpage (www.osha.gov/covid-19), which also provides links to the latest:

- CDC travel warnings: www.cdc.gov/coronavirus/2019-ncov/travelers
- U.S. Department of State (DOS) travel advisories: travel.state.gov

Employers should communicate to workers that the DOS cannot provide Americans traveling or living abroad with medications or supplies, even in the event of a COVID-19 outbreak.

As COVID-19 outbreak conditions change, travel into or out of a country may not be possible, safe, or medically advisable. It is also likely that governments will respond to a COVID-19 outbreak by imposing public health measures that restrict domestic and international movement, further limiting the U.S. government's ability to assist Americans in these countries. It is important that employers and workers plan appropriately, as it is possible that these measures will be implemented very quickly in the event of worsening outbreak conditions in certain areas.

More information on COVID-19 planning for workers living and traveling abroad can be found at: www.cdc.gov/travel.

For More Information

Federal, state, and local government agencies are the best source of information in the event of an infectious disease outbreak, such as COVID-19. Staying informed about the latest developments and recommendations is critical, since specific guidance may change based upon evolving outbreak situations.

Below are several recommended websites to access the most current and accurate information:

- Occupational Safety and Health Administration website: www.osha.gov
- Centers for Disease Control and Prevention website: www.cdc.gov
- National Institute for Occupational Safety and Health website: www.cdc.gov/niosh

OSHA Assistance, Services, and Programs

OSHA has a great deal of information to assist employers in complying with their responsibilities under OSHA law. Several OSHA programs and services can help employers identify and correct job hazards, as well as improve their safety and health program.

Establishing a Safety and Health Program

Safety and health programs are systems that can substantially reduce the number and severity of workplace injuries and illnesses, while reducing costs to employers.

Visit www.osha.gov/safetymanagement for more information.

Compliance Assistance Specialists

OSHA compliance assistance specialists can provide information to employers and workers about OSHA standards, short educational programs on specific hazards or OSHA rights and responsibilities, and information on additional compliance assistance resources.

Visit www.osha.gov/complianceassistance/cas or call 1-800-321-OSHA (6742) to contact your local OSHA office.

No-Cost On-Site Safety and Health Consultation Services for Small Business

OSHA's On-Site Consultation Program offers no-cost and confidential advice to small and medium-sized businesses in all states, with priority given to high-hazard worksites. On-Site consultation services are separate from enforcement and do not result in penalties or citations.

For more information or to find the local On-Site Consultation office in your state, visit www.osha.gov/consultation, or call 1-800-321-OSHA (6742).

Under the consultation program, certain exemplary employers may request participation in OSHA's **Safety and Health Achievement Recognition Program (SHARP)**. Worksites that receive SHARP recognition are exempt from programmed inspections during the period that the SHARP certification is valid.

Cooperative Programs

OSHA offers cooperative programs under which businesses, labor groups and other organizations can work cooperatively with OSHA. To find out more about any of the following programs, visit www.osha.gov/cooperativeprograms.

Strategic Partnerships and Alliances

The OSHA Strategic Partnerships (OSP) provide the opportunity for OSHA to partner with employers, workers, professional or trade associations, labor organizations, and/or other interested stakeholders. Through the Alliance Program, OSHA works with groups to develop compliance assistance tools and resources to share with workers and employers, and educate workers and employers about their rights and responsibilities.

Voluntary Protection Programs (VPP)

The VPP recognize employers and workers in the private sector and federal agencies who have implemented effective safety and health programs and maintain injury and illness rates below the national average for their respective industries.

Occupational Safety and Health Training

OSHA partners with 26 OSHA Training Institute Education Centers at 37 locations throughout the United States to deliver courses on OSHA standards and occupational safety and health topics to thousands of students a year. For more information on training courses, visit www.osha.gov/otiec.

OSHA Educational Materials

OSHA has many types of educational materials to assist employers and workers in finding and preventing workplace hazards.

All OSHA publications are free at www.osha.gov/publications and www.osha.gov/ebooks. You can also call 1-800-321-OSHA (6742) to order publications.

Employers and safety and health professionals can sign-up for *QuickTakes*, OSHA's free, twice-monthly online newsletter with the latest news about OSHA initiatives and products to assist in finding and preventing workplace hazards. To sign up, visit www.osha.gov/quicktakes.

OSHA Regional Offices

Region 1

Boston Regional Office
(CT*, ME*, MA, NH, RI, VT*)
JFK Federal Building
25 New Sudbury Street, Room E340
Boston, MA 02203
(617) 565-9860 (617) 565-9827 Fax

Region 2

New York Regional Office
(NJ*, NY*, PR*, VI*)
Federal Building
201 Varick Street, Room 670
New York, NY 10014
(212) 337-2378 (212) 337-2371 Fax

Region 3

Philadelphia Regional Office
(DE, DC, MD*, PA, VA*, WV)
The Curtis Center
170 S. Independence Mall West, Suite 740 West
Philadelphia, PA 19106-3309
(215) 861-4900 (215) 861-4904 Fax

Region 4

Atlanta Regional Office
(AL, FL, GA, KY*, MS, NC*, SC*, TN*)
Sam Nunn Atlanta Federal Center
61 Forsyth Street, SW, Room 6T50
Atlanta, GA 30303
(678) 237-0400 (678) 237-0447 Fax

Region 5

Chicago Regional Office
(IL*, IN*, MI*, MN*, OH, WI)
John C. Kluczynski Federal Building
230 South Dearborn Street, Room 3244
Chicago, IL 60604
(312) 353-2220 (312) 353-7774 Fax

Region 6

Dallas Regional Office
(AR, LA, NM*, OK, TX)
A. Maceo Smith Federal Building
525 Griffin Street, Room 602
Dallas, TX 75202
(972) 850-4145 (972) 850-4149 Fax

Region 7

Kansas City Regional Office
(IA*, KS, MO, NE)
Two Pershing Square Building
2300 Main Street, Suite 1010
Kansas City, MO 64108-2416
(816) 283-8745 (816) 283-0547 Fax

Region 8

Denver Regional Office
(CO, MT, ND, SD, UT*, WY*)
Cesar Chavez Memorial Building
1244 Speer Boulevard, Suite 551
Denver, CO 80204
(720) 264-6550 (720) 264-6585 Fax

Region 9

San Francisco Regional Office
(AZ*, CA*, HI*, NV*, and American Samoa,
Guam and the Northern Mariana Islands)
San Francisco Federal Building
90 7th Street, Suite 2650
San Francisco, CA 94103
(415) 625-2547 (415) 625-2534 Fax

Region 10

Seattle Regional Office
(AK*, ID, OR*, WA*)
Fifth & Yesler Tower
300 Fifth Avenue, Suite 1280
Seattle, WA 98104
(206) 757-6700 (206) 757-6705 Fax

*These states and territories operate their own OSHA-approved job safety and health plans and cover state and local government employees as well as private sector employees. The Connecticut, Illinois, Maine, New Jersey, New York and Virgin Islands programs cover public employees only. (Private sector workers in these states are covered by Federal OSHA). States with approved programs must have standards that are identical to, or at least as effective as, the Federal OSHA standards.

Note: To get contact information for OSHA area offices, OSHA-approved state plans and OSHA consultation projects, please visit us online at www.osha.gov or call us at 1-800-321-OSHA (6742).

How to Contact OSHA

Under the Occupational Safety and Health Act of 1970, employers are responsible for providing safe and healthful workplaces for their employees. OSHA's role is to help ensure these conditions for America's working men and women by setting and enforcing standards, and providing training, education and assistance. For more information, visit www.osha.gov or call OSHA at 1-800-321-OSHA (6742), TTY 1-877-889-5627.

**For assistance, contact us.
We are OSHA. We can help.**





U.S. Department of Labor

For more information:



www.osha.gov (800) 321-OSHA (6742)

CHAMBER OF COMMERCE
OF THE
UNITED STATES OF AMERICA

THOMAS J. DONOHUE
CHIEF EXECUTIVE OFFICER

1615 H STREET, N.W.
WASHINGTON, D.C. 20062-2000
202/463-5300 ♦ 202/463-5327 FAX
JROBINSON@USCHAMBER.COM

March 16, 2020

The President
The White House
1600 Pennsylvania Ave, NW
Washington, DC 20500

The Honorable Nancy Pelosi
The Speaker of the House of Representatives
United States Capitol
Washington, DC 20515

The Honorable Mitch McConnell
Majority Leader
United States Senate
Washington, DC 20510

Dear Mr. President, Speaker Pelosi, and Majority Leader McConnell:

The U.S. Chamber of Commerce and its members applaud the Administration and Congress for their recent actions to protect the American people from the spread of the Coronavirus and mitigate its direct and indirect economic effects. The national emergency declaration and the strong, bipartisan relief legislation providing targeted relief will deliver needed support for workers and their families.

The need to curtail and even suspend many aspects of commerce to reduce transmission of the virus are unprecedented, but now necessary. As a result, businesses of all sizes across the nation and across most every industry are experiencing a significant drop in revenue. Without revenue, many businesses are unable to pay their employees or meet other financial obligations. The Chamber believes that, for almost all businesses, this is a temporary event. Much of the spending and investment forgone today will take place when the pandemic subsides. It is critical at this moment that the federal government assists individuals, families, and businesses as they traverse this period of lost income. No family and no business should go bankrupt just because of the temporary disruption in income caused by the Coronavirus.

The President
The Honorable Nancy Pelosi
The Honorable Mitch McConnell
March 16, 2020

The Administration and Congress are in the process of providing meaningful support for employees in the form of paid sick and family leave and streamlined availability of unemployment benefits. The Chamber supports these efforts.

Now, the Chamber calls on the Administration and Congress to take critical steps to support America's employers during this period. Supporting employers is key to supporting employees. Specifically, we call on Congress and the Administration to consider enacting the following three proposals in addition to the detailed actions identified by Chamber members through our recently formed Coronavirus task forces.

First, enact legislation cancelling the payment of all payroll taxes typically paid by employers for the months of March, April, and May. Each month, employers remit more than \$100 billion to the federal government in the form of Social Security, Medicare, and unemployment taxes. Collectively, these taxes add just over 15% to the cost of employing the average employee. Temporarily cancelling the collection of these taxes will reduce the cost for employers for continuing to pay employees regardless of whether they are working or on sick leave and increase liquidity for employers to help them respond to losses in revenue. Further, for employers with fewer than 500 employees, cancellation of the taxes combined with the refundability for paid sick and family leave included as part of the Families First Coronavirus Response Act will provide meaningful additional financial support.

Second, enact legislation expanding and streamlining loan programs for small businesses with fewer than 500 employees experiencing revenue loss as a result of the Coronavirus. The Small Business Administration (SBA) disaster loan program for those impacted by the Coronavirus should be immediately made available nation-wide, eliminating the state-by-state and county-by-county certification process. Additionally, we recommend giving SBA the authority to streamline its disaster loan approval process for amounts below \$350,000 in order to provide emergency capital more quickly to small businesses in need. This should include removing the requirement that small businesses demonstrate that they cannot access credit elsewhere before receiving a SBA-disaster loan.

Third, enact legislation enabling the creation of credit facilities to provide loans and loan guarantees to employers with more than 500 employees experiencing significant revenue loss as a result of the Coronavirus. Specifically, legislation should expand the use of the Federal Reserve Discount Window through the liberalization of the restrictions of Section 13-3 of the Federal Reserve Act. Then the U.S. Treasury, Federal Reserve, Office of the Comptroller of the Currency (OCC) and the Federal Deposit Insurance Corporation (FDIC) should work in combination with banks to establish a system of credit

The President
The Honorable Nancy Pelosi
The Honorable Mitch McConnell
March 16, 2020

facilities, to provide loans and loan guarantees that can be accessed by businesses with more than 500 employees to address disruptions created by the Coronavirus emergency. Banking regulators should temporarily suspend and review requirements such as the Liquidity Coverage Ratio and provide flexibility in their supervisory expectations for banks extending credit to businesses. These actions should allow for an orderly operation of a program of loans and loan guarantees.

Taken together, these three steps, in addition to the other actions outlined in the appendix to this letter, will ensure that businesses of all sizes and across all sectors have increased liquidity and access to necessary financing to help them weather the temporary loss in revenue caused by the Coronavirus.

In the coming days, the Chamber will submit additional recommendations to address the challenges confronting American businesses as we all seek to successfully navigate this evolving and difficult period.

Thank you all for your leadership. The Chamber looks forward to continuing to work with you to help our nation as we confront this challenge together.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Donohue", with a stylized, cursive script.

Thomas J. Donohue
CEO, U.S. Chamber of Commerce

cc: Members of the United States Congress
Secretary of the Treasury Steven Mnuchin
Chairman of the Board of Governors of the Federal Reserve System Jerome Powell

Appendix of Additional Recommendations

Recently, the U.S. Chamber of Commerce formed four task forces to identify challenges on the ground from the Coronavirus and present solutions for the Administration and Congress to enact. These four task forces (supply chain and trade disruption, business operation and revenue disruption, employee support, and small and medium enterprises) are focused on gathering input from the American business community to help policymakers undertake responsible, fact-based planning for the current situation. These task forces will continue to meet remotely and provide recommendations to policymakers as the situation continues to unfold. In the meantime, outlined below are our initial recommendations that should be considered now, organized by task force topic area.

The Chamber appreciates the work of the task force members in developing recommendations for an unprecedented and rapidly evolving situation. The Chamber stands ready to provide additional information on each recommendation and to revise these proposals as appropriate. We also understand the need of policymakers to prioritize and sequence legislative and regulatory actions.

Supply Chain and Trade Disruption

- The Administration and Congress should work with other G-20 nations to establish a global standard for the movement of air cargo pilots and crew members to ensure international networks continue to operate. This standard should ensure that air cargo pilots and crewmembers who do not interact with the public in the performance of their jobs should be exempt from 14-day quarantine requirements if they follow governmentally-recognized health protocols. G-20 nations should also provide specialized immigration and hotel accommodations for such individuals when rest requirements need to be met.
- The Administration should work with the express carrier industry to ensure there is sufficient capacity to carry critical medical supplies from Europe and Asia that are normally transported by passenger plane to the United States.
- The Administration should work with other governments to oppose export controls and other restraints on trade in vital medical equipment such as masks and respirators as such measures compromise the effectiveness of international public health efforts to confront the global threat posed by the epidemic.

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- The Office of the U.S. Trade Representative should immediately expand its recent exemptions of Section 301 tariffs on medical equipment to include any product used in the provision of medical care.
- The Administration should partner with foreign governments to adopt an evidence- and risk-based approach to guide the future resumption of international travel.
- The Administration should ensure all health authorities carefully target drug supplies to locations facing the most critical needs and avoid universally lifting prescription limits in order to ensure that drug supplies are not stressed, and additional availability issues are not created.
- The Administration should defer any plans to expand “Buy American” rules. Such a move would immediately exacerbate shortages of pharmaceutical products, medical equipment, and other critical goods.
- The Administration and Congress should take steps to combat price gouging on goods critical to containing the Coronavirus, especially holding accountable parties who profit from stolen and counterfeit goods.
- The Administration should maintain the current waiver to the hours of service regulations for commercial motor vehicle drivers delivering goods critical for Coronavirus response efforts for the duration of the emergency.

Business Operation and Revenue Disruption

- The Administration and Congress should extend all tax and employee benefit filing and premium payment deadlines occurring on or after March 15, 2020 and before October 15, 2020 to give taxpayers additional time to file and remit payments through October 15, 2020.
- The IRS should provide relief to obtain funding waivers for pension plan contributions through 2020.
- Congress should provide a premium holiday in 2020 for the variable rate premium paid to the Pension Benefit Guaranty Corporation (PBGC). The PBGC single-employer program ended its 2019 fiscal year in a positive net position of \$8.656 billion.

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- Congress should enact legislation that ensures employers who implement practices to reduce the risk of the Coronavirus in the workplace are protected against frivolous litigation.
- The Administration should encourage regulators to provide financial institutions with flexibility regarding the credit conditions of small and medium-sized businesses facing short-term challenges, including offering extended grace periods and short-term loans. Some further steps include -
 - Federal banking regulators could affirm/clarify existing guidance on banks' ability to draw down liquidity reserves (including High Quality Liquid Assets) and the response to a bank that has a Liquidity Coverage Ratio (LCR) that falls below 100%.
 - The Federal Housing Finance Agency (FHFA) could relax Federal Home Loan Bank (FHLB) collateral requirements and the eligible list of counterparties by expanding types of eligible collateral (e.g., SBA loans) and provide advantageous advance terms to banks in affected areas.
 - The Federal government could expand mortgage support through the Federal Housing Authority (FHA) to facilitate refinancing of home mortgages for individuals who apply for relief for the Coronavirus disaster.
 - Congress could expand the Community Reinvestment Act (CRA) credit so federal regulators could provide CRA credit for extensions of credit and investments in healthcare infrastructure (e.g., hospitals, public health infrastructure, etc.).
 - State insurance regulators could allow modest, temporary increases in qualifying loan and equity instruments held as reserve investments and could authorize extraordinary dividends.
- The Securities and Exchange Commission (SEC) should increase the ability of public and private companies to access the capital markets.
 - The SEC could extend its Order issued on March 4, 2020 to provide relief beyond April 30, 2020 in order to include most SEC registrants as it relates to their Form 10-Q for the quarter ended March 31, 2020.
 - For registration statements of existing issuers that are current and timely, the SEC could permit for those registration statements to be effective when filed. This action would enable certain smaller issuers that do not qualify as well-known seasoned issuers to more readily access capital.
 - The SEC could use its exemptive authority to create a unique, emergency Securities Act registration exemption to facilitate timely access to capital for smaller private companies during the period impacted by the Coronavirus.
- The Administration should declare geographic designations for GSE and Government guarantor mortgage relief:

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- Confirm disaster applicability when entities other than Federal Emergency Management Administration (FEMA) declare a disaster/crisis (state/local).
 - Utilize Extension Modification (extends maturity date without interest) which follows up to 12-month forbearance period.
 - Utilize full disaster protocols, such as no late fees and credit reporting, calls and letters.
 - Issue a specific directive, similar during to one issued during the government shutdown, to suppress negative credit reporting for those with the Coronavirus or impacted as a result of the virus.
- To increase taxpayer liquidity, consider relief including, but not limited to, suspending or increasing the limitation for tax items such as interest deductions and net operating losses and relaxing the application of the GILTI and BEAT provisions. Additionally, where applicable, consider allowing for temporary carryback and carryforward of certain tax items.

Employee Support

- The Administration and Congress should provide protections to employers under medical privacy laws, the Americans with Disabilities Act and the various civil rights laws to allow businesses to inquire about employee health information relating to the Coronavirus to ensure a safe workplace.
- Congress should enact liability protection legislation that will allow businesses to require employees to engage in proper hygiene procedures.
- Congress should clarify in legislation that for the duration of the national emergency, companies that offer protections to independent contractors such as masks, medical screening, or income support will not be considered employers for federal, state, or local purposes.
- The Department of Labor (DOL) should issue guidance stating that employers who provide protections to employees of other companies present at their facilities will not be considered joint employers under the Fair Labor Standards Act.
- Congress should pass legislation that would hold harmless companies that must reveal the identity of someone diagnosed with the Coronavirus. This should apply during the duration of the national emergency when such disclosure is necessary to allow other employees to seek medical care or to self-quarantine.

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- The IRS should expand hardship distributions from retirement plans to allow such distributions to individuals who may not be able to work due to the Coronavirus.
- For the duration of the emergency, DOL should provide relief related to retirement plans, such as allowing for good faith compliance for loan verification, timely employee contributions and loan payments, and blackout notices.
- Employers across several industries need to have the ability to onboard new workers and reverify certain workers to maintain their operations as best they can under these unique circumstances. With many employers instituting telework arrangements to prevent the spread of the Coronavirus, requiring that this process be done in person will inhibit the ability for companies to hire new workers and maintain current workers that must be reverified. Relaxing the enforcement for the requirement that this process be done in person and reconsidering the prohibition on the use of teleconferencing for the I-9 verification process will provide employers with the flexibility to meet their workforce needs.
- At a time when many employers have imposed telework requirements, DOL should clarify that the agency does not consider employees' homes "worksites" for purposes of OSHA enforcement and numerous posting notices, including Labor Condition Applications.
- The U.S. Citizenship and Immigration Services (USCIS) should allow employers to use scanned, photocopied, and electronic signatures as acceptable alternatives to original signatures on all USCIS forms.

Small and Medium Enterprises

- The Administration should appoint a high-level single point of contact to "synthesize" and serve as a clearinghouse of U.S. government information for small businesses. This will help small businesses navigate the many federal agencies and departments implementing measures to help small businesses weather the pandemic.
- The Administration should prioritize coordination and assistance across the federal agencies and departments that are working to assist small businesses to the greatest extent possible. For example, any small business that qualifies for a SBA Disaster Loan should automatically be given IRS quarterly tax payment forbearance without the small business needing to update the IRS.

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- The Administration and Congress should take steps to ensure small businesses have working capital during the pandemic. Measures for small business bridge financing should include:
 - Waiving the requirement that small businesses prove they cannot access credit elsewhere before receiving SBA-backed financing up to \$35,000 for a limited time frame and within responsible credit-score criteria; and
 - Automatic referral by SBA to their lender-match program for other financing options if a small business does not qualify for a SBA loan.



STAGE THREE PROPOSAL Key Terms

I. APPROPRIATION TO THE EXCHANGE STABILIZATION FUND FOR SPECIFIED USES

A. Airline Industry Secured Lending Facility (\$50 billion)

- This provision would appropriate an additional \$50 billion to the ESF and authorize use of those funds for secured lending to U.S. passenger and cargo air carriers
- Treasury Department to determine appropriate interest rate and other terms and conditions
- Secured by collateral specified by the Treasury Department
- Requirements on borrowers would include:
 - Specified continuation of service requirements
 - Limits on increases in executive compensation until repayment of the loans

B. Other Severely Distressed Sectors of the U.S. Economy (\$150 billion)

- This provision would appropriate an additional \$150 billion and authorize use of those funds for secured lending or loan guarantees to assist other critical sectors of the U.S. economy experiencing severe financial distress due to the COVID-19 outbreak.

II. TEMPORARILY PERMIT USE OF THE EXCHANGE STABILIZATION FUND TO GUARANTEE MONEY MARKET MUTUAL FUNDS

- Temporarily suspend the statutory limitation on the use of the Exchange Stabilization Fund (Section 131 of the Emergency Economic Stabilization Act of 2008) for guarantee programs for the United States money market mutual fund industry.
- Sunset date: Terminate authority to establish any new MMMF guarantee program upon the conclusion of the National Emergency Concerning the Coronavirus Disease 2019 (COVID-19) Outbreak declared by the President on March 13, 2020.

III. ECONOMIC IMPACT PAYMENTS

- This provision would authorize and appropriate funds for two rounds of direct payments to individual taxpayers, to be administered by the IRS and Bureau of the Fiscal Service.
 - \$250 billion to be issued beginning April 6
 - \$250 billion to be issued beginning May 18
- Payment amounts would be fixed and tiered based on income level and family size. Treasury is modeling specific options.
- Each round of payments would be identical in amount.

IV. SMALL BUSINESS INTERRUPTION LOANS

- To provide continuity of employment through business interruptions, this provision would authorize the creation of a small business interruption loan program and appropriate \$300 billion for the program.
- The U.S. government would provide a 100% guarantee on any qualifying small business interruption loan.
- Qualifying loan terms:
 - Eligible borrowers: Employers with 500 employees or less (phased out)
 - Loan amounts: 100% of 6 weeks of payroll, capped at \$1540 per week per employee (approx. \$80,000 annualized)
 - Borrower requirement: Employee compensation must be sustained for all employees for 8 weeks from the date the loan is disbursed.
 - Lender: U.S. financial institutions
 - Streamlined underwriting process: Lender verifies the previous 6-week payroll amount and later verifies that the borrower has paid 8 weeks of payroll from date of disbursement.
 - Authority for the Treasury Department to issue regulations establishing appropriate interest rate, loan maturity, and other relevant terms and conditions