

MEMORANDUM

DATE: December 16, 2020

RE: Important Reminders for Employers

As we approach the end of a challenging year, we want to remind you of several important deadlines and address the long-anticipated distribution of a COVID-19 vaccine.

Payroll Tax: The Eugene Community Safety Payroll Tax will go into effect on January 1, 2021. The tax will affect all wages earned while working at an employer's business location within Eugene's city limits. All subject employers (those with a business location in Eugene) will need to register. Here is a link to the City of Eugene's dedicated website, which includes information on how to register, how to confirm whether your business is subject to this tax, and other FAQs such as how to address telecommuting: [Eugene Community Safety Payroll Tax](#)

COVID Safety Regulations: OR-OSHA's temporary COVID-19 regulations require employers to provide information and training to their employees no later than December 21, 2020. In addition to the topics listed in the rule itself, OR-OSHA has created an online course that employers can use to meet 4 out of the 10 training requirements. Below are links to the rule that describes the training requirements (see Section 3(i)) and a link to the online training course.

- [Temporary Rule](#)
- [Training Course](#)

For food and drink establishments and those businesses that were closed during the "freeze" (e.g. gyms, indoor recreational locations), the deadlines set out in OR-OSHA's temporary COVID-19 rule have been extended: you have until December 28 to complete the Risk Assessment and Infection Control Plan and until January 11, 2021 to complete the required training. For all other employers, so long as you are working to comply with the existing requirements, OR-OSHA won't conduct any inspections on the training requirements before December 28. [Enforcement of Oregon OSHA's COVID-19 Rule](#)

Families First Coronavirus Relief Act: Currently, the two FFCRA COVID-19 paid leave programs that went into effect on April 1, 2020 (EPSLA and EFMLA) will expire on December 31, 2020. Although Congress is currently debating additional COVID-19 relief programs, nothing has passed so far and the proposals have not included a FFCRA extension. For employers subject to the Oregon Family Leave Act (OFLA), an employee whose child's school or place of care was closed due to COVID-19 is still entitled to OFLA.

COVID Vaccines: Under Oregon law, employers of health care workers cannot require their employees to take the COVID vaccine unless other state or federal law requires it, and so far no governmental agency has signaled an intention to mandate vaccinations. In contrast to health care employers, all other private sector employers can mandate employee vaccinations, but you should consult with your attorney before doing so, as the decision carries legal risks.

For more information, please contact our Labor and Employment attorneys, Amanda Walkup, Andy Lewis and Mario Conte.

This summary provides general information and should not be construed as legal advice or a legal opinion on any specific facts or circumstances. If you have specific legal questions, you are urged to consult with your attorney concerning your own situation.