

# Insights

## COVID-19 Insights

---

### Employment

- CMS Issues Supplemental Guidance on Interim Final Rule on Vaccination for States Impacted by Recent Supreme Court Ruling - January 20, 2022
- U.S. Supreme Court Issues Key Decisions on OSHA's Vaccine-or-Test Rule and CMS's Mandatory Vaccination Rule - January 14, 2022
- OSHA Withdraws Healthcare Emergency Temporary Standard, Recordkeeping Obligations Remain in Place - December 29, 2021
- Off-Again, On-Again: Sixth Circuit Lifts Stay on OSHA's Vaccination-or-Test Mandate - December 21, 2021
- 'Tis the Season: Court Issues Nationwide Temporary Stay of CMS Mandatory Vaccination Rule - December 1, 2021
- The Wait Is Over: OSHA and CMS Release Interim Final Rules on Mandatory Vaccinations and Other COVID-19 Safety Issues - November 5, 2021
- EEOC Issues New Guidance on Religious Objections to the COVID-19 Vaccines - October 28, 2021
- President Biden's Vaccination Mandates under COVID-19 Action Plan - September 10, 2021
- Vaccine Verdict: 7th Circuit Declares Indiana University's Vaccine Mandate Constitutional - August 6, 2021
- Federal Court in Texas Rules Employers Can Require Employees to Get Vaccinated - June 15, 2021
- COVID-19 Vaccinations: Employer Incentives and Other New Guidance from the EEOC - June 3, 2021
- "Leave" It to the Employer: American Rescue Plan Act Provides Covered Employers with Option to Continue Employee Paid Leave under FFCRA, with Certain Changes - March 31, 2021
- Can Employers Incentivize Employees to Get the COVID-19 Vaccine? - March 23, 2021
- How to Identify and Curb Employee Abuse of Emergency Paid Sick Leave and Expanded Family Medical Leave and Still Comply With the FFRCA - December 18, 2020
- Time to Tidy Up Remote Work Policies as Work from Home Arrangements Likely to Continue - December 18, 2020
- COVID-19 Safety Plan Compliance Alert: Re-Evaluate Current Plans as Measures Set to Continue through the New Year - December 18, 2020
- Mandating COVID-19 Vaccinations: Employers Wrestle with Whether they Can and Should - December 18, 2020

- CDC Makes Key Changes to COVID-19 Recommendations Impacting When Quarantine is Needed and the Length of Quarantine - December 7, 2020
- COVID-19 Safety Compliance Alert: Time to Re-Evaluate Current Plans and Indiana Enters Stage 5 - September 28, 2020
- What Employers Need to Know about the Revised FFCRA Regulations - September 18, 2020
- The Ongoing Pandemic of Information: FFCRA, FLSA, and FMLA Guidance - July 31, 2020
- COVID-19 Safety Plan Compliance Alert: Indiana's Face Covering Mandate - July 27, 2020
- Testing, Testing...The CDC Details When Employers Should Test for COVID-19 and Other Health Screening Reminders - July 22, 2020
- U.S. Supreme Court Issues Ruling on Title VII Protections for Sexual Orientation and Transgender Status - June 16, 2020
- How Much Can Employers Control Employees' Summer Travel During COVID-19? A lot. - June 16, 2020
- Returning to the Workplace: Addressing Requests to Work from Home and Refusals to Return to Work - June 8, 2020
- OSHA's Revised Enforcement Guidance When a Work-Relatedness Determination is Required - May 26, 2020
- Getting Back on Track: How Indiana Businesses can Create the Plan Required by Governor Holcomb's Executive Order 20-26 to Keep Employees and Patrons Safe by the May 11, 2020 Deadline - May 4, 2020
- Workplace Safety and COVID-19: OSHA's Interim Enforcement Guidance and What It Means for Employers - April 28, 2020
- Practically Speaking: A Series of Practical Tips for Employers in Navigating COVID-19 - April 22, 2020
- Developing Leave Policies to Keep Up with the FFCRA - April 17, 2020
- Understanding when a "Qualifying Need" for Paid Leave arises under the Families First Coronavirus Response Act - April 13, 2020
- You have been WARNed. Complying with the Worker Adjustment and Retraining Notification Act for COVID-19 Shutdowns - April 3, 2020
- Employment Law Bulletin - Department of Labor Continues to Provide Additional Information on Paid Leave Requirements Under the Families First Coronavirus Response Act - March 30, 2020
- Issues for Employers - March 27, 2020
- Employment Law Bulletin - Department of Labor Publishes Additional Information on Paid Leave Requirements Under the Families First Coronavirus Response Act - March 26, 2020
- The Families First Coronavirus Response Act: Q & A for Employers - March 20, 2020
- Employment Law Bulletin - Summary of Families First Coronavirus Response Act - March 20, 2020
- PTO Donations and COVID-19 - March 19, 2020
- Proposed Federal Law to Offer Paid Sick Leave Due to Coronavirus: H.R. 6201, Families First Coronavirus Response Act - March 17, 2020
- Navigating the ADA and FMLA in Combatting Coronavirus - March 12, 2020

- Planning Considerations for Employers to Consider in Response to Coronavirus - March 12, 2020
- COVID-19 Guidance for Employers - March 6, 2020

## **Business**

- Treasury and IRS Provide Gross Receipts Safe Harbor for Employers Claiming the CARES Act Employee Retention Credit - August 12, 2021
- A PPP Holiday Stocking Stuffer - December 23, 2020
- IRS Deflates the Hope Balloon of PPP Borrowers - November 23, 2020
- SBA Introduces Necessity Questionnaires for PPP Forgiveness - November 4, 2020
- SBA Guidance on Change of Ownership for PPP Borrowers - October 8, 2020
- SBA Issues New Guidance on Loan Forgiveness - August 7, 2020
- PPP Loan Application Deadline: Saturday, August 8, 2020 - August 4, 2020
- Paycheck Protection Program - Possible Extended Life - July 1, 2020
- Tax-Exempt Organizations Should be Prepared to File and Pay the Section 4960 Excise Tax on Executive Compensation by July 15, 2020 - June 30, 2020
- Paycheck Protection Program: Aggregated Guidance for Loans and Forgiveness - June 25, 2020
- PPP Loan Forgiveness Applications Available - June 19, 2020
- PPP and PPPFA Additional Guidance: No Cliff - June 12, 2020
- Fed's Main Street Lending Program Expanded - June 10, 2020
- PPP Extended Life and Expanded Flexibility - June 9, 2020
- Indiana Announces the Small Business Restart Fund - May 29, 2020
- New Interim Final Rules Provide Further Guidance on PPP Forgiveness - May 28, 2020
- SBA Forgiveness Application - May 18, 2020
- PPP Safe Harbor for Loans Under \$2M and Helpful Guidance for Loans \$2M+ - May 13, 2020
- UPDATED - Paycheck Protection Program: Confirm the Necessity or Return the Funds - May 6, 2020
- IRS Issues Tax-Exempt Bond Guidance in Response to COVID-19 Pandemic - May 6, 2020
- Further Relief for Indiana Businesses During the Time of COVID-19: Remote Meetings and Suspending Five-Year Limit on Reinstatements - May 5, 2020
- IRS Provides Updated Guidance Related to Recent COVID-19 Releases - May 4, 2020
- Updates to the Fed's Main Street Lending Program - May 1, 2020
- Paycheck Protection Program: Confirm the Necessity or Return the Funds - April 30, 2020
- Estate Planning During the Time of COVID-19 - April 21, 2020
- PPP - Get Ready - Again - April 21, 2020
- SBA Issues Additional Interim Guidance on Paycheck Protection Program Clarifying Treatment of Self-Employment and Partner Income - April 16, 2020

- IRS Provides Relief for Partnerships to File Amended Returns - April 16, 2020
- Changes to Net Operating Loss Carryback Rules May Provide Opportunities - April 16, 2020
- IRS Provides Guidance on Process for Claiming COVID-19 Related Payroll Tax Credits - April 3, 2020
- Comparisons of the Economic Injury Disaster Loan (EIDL) and the Paycheck Protection Program (PPP) - April 2, 2020
- Benefits for Small Businesses - March 27, 2020
- Business and Individual Tax Provisions, Charities, and IRS Relief Measures - March 27, 2020
- April 1, 2020 Property Tax Exemption Application Deadline Still Looms - March 26, 2020
- COVID-19 Checklist for Businesses - March 24, 2020
- Tax Day Postponed until July 15, 2020 - March 24, 2020
- IRS to Issue Guidance for High Deductible Health Plans in light of COVID-19 - March 11, 2020

## **Education**

- Educate Your School: K-12 Public School Compliance with Federal Civil Rights Laws in the COVID-19 Environment - October 1, 2020
- COVID-19 Enforcement Plan Compliance Alert: K-12 Educational Institutions and Indiana's Face Covering Mandate - July 31, 2020
- IRS Releases FAQs on Tax Treatment of Higher Education Emergency Relief Fund and Emergency Financial Aid Grants under CARES Act - May 11, 2020
- Title IX Regulations Issued By The U.S. Department Of Education: Implications for Educational Institutions - May 8, 2020
- New Threat on the Horizon for Schools, Colleges, and Universities: Class Action Lawsuits for Return of Tuition - April 20, 2020

## **Employee Benefits & Executive Compensation, and Employee Stock Ownership Plans**

- U.S. Department of Labor Issues Cybersecurity Guidance for Retirement Plans - July 13, 2021
- American Rescue Plan Act Welfare Plan Issues - March 30, 2021
- COVID-19 and ESOP Distribution Policies: Dealing with Down Times in an ESOP Company - May 15, 2020
- IRS Guidance Increases FSA Carryover Limit, Clarifies Reimbursement of Individual Health Coverage Premiums - May 15, 2020
- IRS Provides Flexibility for Cafeteria Plans to Permit Mid-Year Election Changes, Extend FSA and DCAP Claims Periods - May 14, 2020
- DOL and IRS Pandemic Relief for Group Health Plans and Retirement Plans - May 13, 2020
- Employer Tax-Free, Deductible Disaster Relief Benefits for Employees - April 21, 2020
- Changes Posed to Employer-Sponsored Retirement Plans - April 1, 2020
- Executive Compensation Restrictions Under the CARES Act - April 1, 2020
- ESOP COVID-19 Alert - March 24, 2020

- IRS to Issue Guidance for High Deductible Health Plans in light of COVID-19 - March 11, 2020

## **Financial Services**

- CFPB Proposes Two Measures to Address Ongoing COVID-19 Pandemic Concerns - May 13, 2021
- President Signs COVID-19 Bankruptcy Relief Extension Act of 2021 - March 31, 2021
- Indiana Supreme Court Declines (1) to Clarify Meaning of “Tolled Interest” and (2) to Further Protect Stimulus Payments under its 2020 Emergency COVID-19 Pandemic Orders - March 24, 2021
- Bankruptcy Relief Provisions Contained in Consolidated Appropriations Act, 2021 - December 23, 2020
- Indiana Supreme Court Further Extends Partial Protection of CARES Act Recovery Rebates - November 12, 2020
- Indiana Moratorium on Residential Property Evictions and Mortgage Foreclosures Will Continue Through the End of July 2020 - July 6, 2020
- CFPB Aims To Ease Servicer Loss Mitigation Efforts and Encourage Small Dollar Loans With New No-Action Letter Templates - June 29, 2020
- A Bankruptcy Court Weighs In: Do Force Majeure Clauses Excuse Commercial Tenants from Paying Rent? - June 24, 2020
- Eviction and Foreclosure Moratoriums Extended to August 31, 2020 for Federally-Backed Mortgages - June 18, 2020
- Changes are Coming to the Indiana Consumer Credit Code - Are you Ready? - June 16, 2020
- TILA and the Right of Rescission: Illinois Adopts One-Year Limitation Period - June 11, 2020
- A Hospital's Bankruptcy Filing Dramatically Changes the Equation for Medical Providers - June 9, 2020
- OCC Issues Advance Notice of Proposed Rulemaking Regarding Digital Banking Activities - June 9, 2020
- Indiana Supreme Court Extends Partial Protection of CARES Act Recovery Rebates - June 1, 2020
- CFPB Provides Flexibility to Financial Institutions When Dealing with Billing Errors, Payment Rules, and Deposit Accounts Terms Related to the COVID-19 Pandemic - May 19, 2020
- Commercial Collection Issues in a COVID-19 Economy - May 11, 2020
- Preparing for the (Likely) Coming Wave of Bankruptcies - May 5, 2020
- COVID-19 and Supplemental Proceedings: Illinois Supreme Court Provides Guidance - April 29, 2020
- Illinois Eviction Moratorium: Relief Extended to Non-Residential Tenants - April 29, 2020
- COVID-19 and the Mortgage Industry: Embracing the Virus on the Legislative and Regulatory Front - April 27, 2020
- Indiana Supreme Court Orders Partial Protection of CARES Act Recovery Rebates Payments - April 21, 2020
- Federal Reserve Announces the Main Street Lending Program - April 17, 2020
- Interagency Statement on Loan Modifications and Reporting for Financial Institutions - April 15, 2020
- Indiana Expedites Implementation of Remote Notary Statute - Part I - March 30, 2020
- Flexibility for Lenders - March 27, 2020

- Provisions Directly Affecting Financial Institutions - March 27, 2020
- Creditors' Rights & Bankruptcy - March 27, 2020
- Financial Services Regulators Respond to COVID-19 - March 25, 2020
- Creditors' Rights & Bankruptcy Alert - March 25, 2020

## Health Care

- CMS Takes Another "Shot" at COVID Vaccination Transparency in Nursing Facilities - September 22, 2021
- Don't Let Expiration of Emergency COVID Waivers Leave You With Unlicensed Members of the Care Team - August 11, 2021
- Indiana's New Advanced Health Care Directive - August 10, 2021
- The Continuation of Long Term Care Provider Waivers - August 6, 2021
- Vaccine Verdict: 7th Circuit Declares Indiana University's Vaccine Mandate Constitutional - August 6, 2021
- Dawn of a New Era: Indiana Medicaid's COVID-19 Policies End and New Telehealth Policies Begin - July 16, 2021
- Hurry Up and Wait: HHS Delays Reporting Requirements on Coronavirus Provider Relief Funds - February 10, 2021
- Don't Lose Focus on Your Compliance with Important COVID-19 Requirements - November 16, 2020
- COVID-19, Faith, and 'Technical Assistance' from OCR - November 3, 2020
- Indiana Improves Telemedicine Reimbursement During COVID-19 Emergency - October 19, 2020
- Helping Hoosiers: Indiana Extends Flexibility on Temporary Licensing of Health Care Workers - October 7, 2020
- Nursing Homes: Immediate Enforcement Action and New COVID-19 Testing and Reporting Requirements - September 2, 2020
- OCR Seeks Balance Between COVID-19 Precautions and Fundamental Religious Liberties - July 29, 2020
- IRS Adds Frequently Asked Questions Addressing Taxation of Provider Relief Payments - July 15, 2020
- Nursing Homes Required to Test All Staff Members for COVID-19 - June 19, 2020
- How Does My Compliance Program Measure Up? - June 10, 2020
- Don't Be Complacent, Be Compliant - CMS and OIG Online Sources Continue to Provide Important Compliance and COVID-19 Updates - June 5, 2020
- When It Rains, It Pours - Nursing Facilities to Face Imminent Survey Activity, Enhanced Enforcement Actions, and Staff Testing Requirements as a Result of COVID-19 - June 4, 2020
- Protect Yourself from Anti-Kickback Statute Liability When Donating PPE - May 19, 2020
- Indiana Imposes Requirements on Physician Noncompete Provisions - May 18, 2020
- New FAQ Addresses Eligibility of §115 Hospitals for PPP Loans - May 6, 2020
- CMS Publishes New Medicare Changes to Address the COVID-19 Pandemic - May 4, 2020



- CMS Announces Recommendations for Reopening Facilities to Provide Non-Emergent Health Care - April 20, 2020
- OCR Relaxes Enforcement For Pandemic-Related Disclosures of PHI During Public Health Emergency - April 6, 2020
- Indiana Responds to COVID with Changes to Prior Authorization and Telemedicine - March 31, 2020
- CMS Expands and Makes Advance Medicare Payments More Available to Address Cash Flow Affected by COVID-19 - March 31, 2020
- Governor Holcomb Waives More Indiana Health Care Laws in Executive Order 20-13 to Address COVID-19 - March 31, 2020
- Provisions Relevant to Health Care Providers & Access to Health Care Services - March 27, 2020
- Safeguarding Confidential Information In Remote Work Configurations - March 23, 2020
- OCR Issues FAQs on Telemedicine Services During the COVID-19 Pandemic - March 23, 2020
- DEA Removes In-Person Examination Requirement for Prescribing Controlled Substances Amid COVID-19 Public Health Emergency - March 19, 2020
- OCR Temporarily Lessens HIPAA Requirements for Telecommunications in Wake of COVID-19 - March 18, 2020
- CMS and OIG Temporarily Clear Regulatory Obstacles to Expand Telehealth Coverage to Address COVID-19 - March 18, 2020
- 1135 Waiver Response to COVID-19 - March 16, 2020
- The Impact of HIPAA on Disclosures Related to COVID-19 - March 13, 2020
- State Medicaid Programs Respond to Coronavirus - March 13, 2020
- 1135 Waiver Response TO COVID-19 - March 11, 2020

## **Insurance**

- If Our Company Gets Sued Because of COVID-19, Will We be Covered by Insurance? - May 11, 2020
- Six Steps to Help Your Business Maximize Insurance Coverage That May Be Available to Offset COVID-19 Losses and Claims - March 30, 2020

## **Litigation**

- Virtual Discovery: New Considerations in the New Normal - July 27, 2021
- Beware of the Strings Attached To The Receipt of FFCRA, CARES Act, and Other Federal Funding During the COVID-19 Crisis - April 28, 2020
- Q & A on Directors & Officers Insurance: Coverage for Liability due to COVID-19 - April 6, 2020
- COVID-19: What Every Construction Owner and Entity Should Do Right Now - March 27, 2020
- COVID-19 Concerns May Implicate Force Majeure Contract Issues - March 10, 2020

## **Municipal and Public Finance**

- Open Door Law Update: “Declared Emergency” Virtual Meetings Continue Under Governor Holcomb’s Eighteenth Renewal of the Public Health Emergency Declaration - September 8, 2021
- Public Access Alert: New Law Permits Electronic Meetings, but Requires Planning - May 19, 2021
- American Rescue Plan Act Includes Money for State and Local Governments - March 31, 2021
- IRS Provides Further Temporary Relief for LIHTC Projects Due to COVID-19 - January 20, 2021
- New Markets Tax Credit and Low-Income Housing Tax Credit Provisions Included in End-Of-Year Coronavirus Relief Package - December 29, 2020
- IRS Provides Temporary Relief for LIHTC Projects Due to COVID-19 - July 15, 2020
- IRS Postpones Time-Sensitive Deadlines for New Markets Tax Credit Investments and Expenditures - June 16, 2020
- In Response to COVID-19, IRS Extends Safe Harbors for Renewable Energy Tax Credit Projects Exceptions to Indiana's Open - June 3, 2020
- Door Law and Access to Public Records Act Extended Until June 13, 2020 - May 22, 2020
- Coronavirus Relief Fund Program: Reimbursement Eligibility Guidelines for Counties, Cities, and Towns - May 15, 2020
- Exceptions to Indiana's Open Door Law and Access to Public Records Act Set to Expire on May 23, 2020 - May 15, 2020
- IRS Issues Tax-Exempt Bond Guidance in Response to COVID-19 Pandemic - May 6, 2020
- Municipal Securities Debt Service Disclosure Obligations and COVID-19 - April 3, 2020
- Indiana's Public Access Laws Further Suspended in Response to COVID-19 - April 3, 2020
- State Board of Accounts Provides Guidance for COVID-19 Expenditures - April 2, 2020
- During a COVID-19 Public Health Emergency, What Constitutes an “Essential Matter,” Thus Warranting a Public Meeting by Local Governmental Entities? - March 31, 2020
- Indiana's Public Access Counselor Provides Open Door Law (“ODL”) Guidance Following Governor Holcomb's Most Recent COVID-19 Executive Order - March 20, 2020
- Indiana’s Open Door Law (“ODL”) Partially Suspended in Response to COVID-19 - March 18, 2020

## **Real Estate**

- Planning Considerations for IRC Section 1031 Exchanges - March 24, 2021
- New Change to the Indiana Code Requires Additional Signature by Witness on All Recorded Documents - June 25, 2020
- Force Majeure Considerations for Commercial Leases in Indiana - May 15, 2020
- CARES Act Provides 100% Bonus Depreciation for Qualified Improvement Property - April 15, 2020
- IRS Extends 1031 Exchange Deadlines in Response to COVID-19 Pandemic - April 13, 2020
- COVID-19 Issues for Commercial Landlords - April 7, 2020
- Issues for Real Estate - March 27, 2020