**Employer Responses to COVID-19: A Comprehensive FAQ**

*Natalie Rougeux with Rougeux & Associates PLLC, provides us with some FAQs that* address *many of the questions that our local employers are likely to have when determining how to respond to the COVID-19 crisis. However, it is important to note that the information below is* ***not legal advice and does not establish an attorney-client relationship*** *with Natalie or her firm. Further, this information is changing almost daily, and each individual situation is different. Accordingly, we recommend that you contact your legal counsel before making any decisions that could legally impact your franchise(s).*

**The Families First Coronavirus Response Act (H.R. 6201)**

On March 18, 2020, President Trump signed into law [The Families First Coronavirus Response Act](https://www.congress.gov/bill/116th-congress/house-bill/6201/text) ("FFCRA", H.R. 6201). The law is effective **April 1, 2020**. While the FFCRA has extensive provisions in response to COVID-19, there are two areas (divisions) of the law that impact employers who have less than 500 employees – expanded Family Medical Leave Act ("FMLA") leave and paid sick leave. There are also health insurance requirements and a tax credit.

On March 24, 2020, the Department of Labor issued guidelines that combine the two laws and treat them both as an expansion of the FMLA. Answers to common questions regarding this new law are set forth below.

**What type of leave is expanded under the FCCRA?**

Employees of covered employers are eligible for:

1. 80 hours of  paid **"sick leave"** at the employee's regular **full** rate of pay where the employee is unable to work because the employee is quarantined (pursuant to federal, state, or local government order or advice of a health care provider), and/or is experiencing COVID-19 symptoms and seeking a medical diagnosis.

**OR**

1. 80 hours of paid **"sick leave"** at **two-thirds** the employee's regular rate of pay because the employee is unable to work due to:
   1. A bona fide need to care for an individual subject to quarantine (pursuant to federal, state, or local government order or advice of a health care provider);
   2. To care for a child (under 18 years of age) whose school or childcare provider is closed or unavailable for reasons related to COVID-19; and/or
   3. The employee is experiencing a substantially similar condition as specified by the Secretary of Health and Human Services, in consultation with the Secretaries of the Treasury and Labor.

**AND**

1. Up to an additional 10 weeks of **"expanded FMLA"** leave at **two-thirds** of the employee’s regular rate of pay if an employee is unable to work due to a bona fide need for leave to care for a child whose school or child care provider is closed or unavailable for reasons related to COVID-19.

**Who is eligible?**

It depends on the reason for the leave of absence.

If the employee works for an employer with less than **500 employees** and is taking leave because of any of the following reasons, the employee is **immediately** eligible for the 80 hours of paid **"sick leave"** because:

1. The employee is subject to a federal, state, or local quarantine or isolation order related to COVID–19;
2. The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID–19;
3. The employee is experiencing symptoms of COVID–19 and is seeking a medical diagnosis;
4. The employee is caring for an individual who is subject to either number 1 or 2 above;
5. The employee is caring for a minor child whose school or place of care has been closed, or the childcare provider of such minor child is unavailable, due to COVID–19 precautions; or
6. The employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor.

If the employee works for an employer with **fewer than 500 employees** and still requires the 10 weeks of additional **expanded FMLA leave** to care for minor children whose school or daycare is closed or whose day care provider is unavailable because of COVID-19, the employee must have been on the payroll for at least **30 calendar days**.

**How does the two types of paid leave work?**

Paid **"sick leave"** (the first 80 hours) must be paid at the employee's regular rate of pay, or minimum wage, whichever is greater, for leave taken for reasons 1-3 above.  An employee taking leave for reasons 4-6 above may be compensated at two-thirds of his or her regular rate of pay, or minimum wage, whichever is greater. However:

* 1. Paid leavefor reasons 1-3 above is **capped at $511 per day (and $5,110 total over a two-**week **period)**.
  2. Paid leave for reasons 4-5 above is **capped at $200 per day (and $2,000 total over a two-week period)**.
  3. Paid leave for reason 5 above is **capped at $200 per day (and $12,000 total over a 12-week period)**.

**How do I know if my business has less than 500 employees?**

You have fewer than 500 employees if, at the time leave is to be taken, you employ fewer than 500 full-time **and** part-time employees. In making this determination, you should include employees on leave; temporary employees who are jointly employed by you and another employer (regardless of whether the [jointly-employed employees](https://www.dol.gov/agencies/whd/flsa/2020-joint-employment/fact-sheet) are maintained on only your or another employer’s payroll); and day laborers supplied by a temporary agency. Workers who are independent contractors under the Fair Labor Standards Act ("FLSA"), rather than [employees](https://www.dol.gov/agencies/whd/fact-sheets/13-flsa-employment-relationship), are not considered employees for purposes of the 500-employee threshold.

Typically, a corporation (including its separate establishments or divisions) is considered to be a single employer, and its employees must each be counted towards the 500-employee threshold. Where a corporation has an ownership interest in another corporation, the two corporations are separate employers unless they are  [joint employers under the FLSA](https://www.dol.gov/agencies/whd/flsa/2020-joint-employment/fact-sheet) with respect to certain employees. If two entities are found to be joint employers, all of their common employees must be counted in determining whether paid leave must be provided under the FFCRA.

In general, two or more entities are separate employers unless they meet the [integrated employer test](https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/FOH_Ch39.pdf) under the FMLA. If two entities are an integrated employer under the FMLA, then employees of all entities making up the integrated employer will be counted in determining employer coverage under the FFCRA.

**How do I know whether an employee has been employed for at least 30 calendar days before requesting paid leave?**

An employee is considered to have been employed for at least 30 calendar days if the employee was on your payroll for the 30 calendar days immediately prior to the day the requested leave would begin.

If an employee has been working as a temporary employee, and the company subsequently hires him/her on a full-time basis, you must count any days that the employee previously worked as a temporary employee toward the 30-day eligibility period.

**For leave needed to care for a minor whose school or daycare is closed, what if my employee has a spouse or other family member that usually cares for the minor?**

The answer is unclear. Unless the Secretary of Labor issues more guidance to address this issue, it seems reasonable that, if the other spouse or parent normally cares for the child when school is out (such as a stay at home parent during the school year/summer or a grandparent that always takes the kids over the summer), one may argue that there is a caregiver that is not impacted by COVID-19 who is able to care for the child.  Specifically, the Secretary of Labor’s guidance states that employees are entitled to the paid leave if there is a "bona fide" need to care for a child because the school is closed or a "childcare provider" is unavailable due to COVID-19.  Accordingly, if both parents work and another family member does not normally care for the minor children, it is clear that the impacted employee is entitled to paid leave under the FFCRA.  If, however, the employee's normal situation is not actually, in a "bona-fide manner," impacted by COVID-19, it seems reasonable to argue that the employee is not entitled to the paid leave. Nonetheless, because this benefit will be reimbursed to employers, the DOL will likely look at these situations in favor of the employee. Accordingly, the most cautious approach would be to pay the leave if the employee insists or provides a reasonable explanation for the need for leave.

**What if my part-time employees have irregular or varying work hours?**

If an employer is unable to determine with certainty the number of hours the employee would have worked if the employee had not taken leave, the employer must use the following calculation:

1. A number equal to the average number of hours that the employee was scheduled per day over the 6-month period ending on the date on which the employee takes paid leave; or
2. If this calculation cannot be made because the employee has not been employed for at least six months, use the number of hours that you and your employee agreed that the employee would work upon hiring. If there is no such agreement, you may calculate the appropriate number of hours of leave based on the average hours per day the employee was scheduled to work over the entire term of his or her employment.

**Do my part-time employees receive the full 80 hours of pay for paid "sick leave"?**

No. According to the DOL's March 26, 2020 guidelines, part-time employees are only entitled to the number of hours equal to the average number of hours that the employee works over a typical two-week period.

**When calculating pay, do I include overtime and bonuses?**

Yes. You must include all compensation when calculating compensation that is owed under the FFCRA (subject to the caps described above).

**What if some of my employees regularly work more than 40 hours per week?**

The FFCRA requires you to calculate the amount owed for either paid **"sick leave"** or **"expanded FMLA"** according to the hours that employees are regularly scheduled to work (or, if varying, according to one of the methods described above), even if the employees are regularly scheduled to work more than 40 hours per week.

However, paid **"sick leave"** must only be paid up to **80 hours** over a two-week period. For example, an employee who is scheduled to work 50 hours per week may take 50 hours of paid sick leave in the first week and 30 hours of paid sick leave in the second week, or 40 hours in each week.

**Can paid leave be taken on an intermittent basis?**

Yes, but subject to the limitations further described below.

**What if employees are able to telework?**

Leave under the FFCRA, as defined by the Secretary of Labor, is available only if the employee is unable to work or telework. Accordingly, if the employee is able to telework, the employee should be his/her normal wages and not for paid benefits under the FFCRA.

**What if an employee can telework, but only for a portion of the day or week? Is that employee still entitled to paid leave?**

Yes. According to the DOL's March 26 guidance, if you allow it and if the employee is unable to telework his/her normal schedule due to an FCCRA-qualifying reason, you and your employee may agree that the employee will take paid **"sick leave"** or **"expanded FMLA"** intermittently while teleworking.

The DOL also noted, however, that if you and your employee agree that the employee will work his/her normal number of hours, but outside of his/her normally scheduled hours (for instance early in the morning or late at night), then the employee is able to work, and leave is not necessary unless a COVID-19 qualifying reason prevents the employee from working that schedule.

**If we permit employees to telework on an intermittent basis and receive paid leave on an intermittent basis, in what increments can paid leave be taken?**

Employees may take intermittent paid leave in any increment, provided that you agree with the arrangement. For example, if you agree on a 90-minute increment, the employee could telework from 1:00 PM to 2:30 PM, take leave from 2:30 PM to 4:00 PM, and then return to teleworking.

The DOL is encouraging employers and employees to collaborate to achieve flexibility and meet mutual needs, and the DOL has stated that it is supportive of such voluntary arrangements that combine telework and intermittent leave.

**Can an employee work intermittently at his/her job site and intermittently take paid "sick leave"?**

It depends on the reason. If the employee is taking leave for reasons 1-4 or 6 above, the employee **cannot** intermittently work in the workplace and at home. Rather, according to the DOL, once the employee begins taking paid sick leave for one or more of these qualifying reasons, the employee must continue to take paid sick leave each day until the employee either: (i) uses the full amount of paid "**sick leave"**; or (ii) no longer has a qualifying reason for taking paid sick leave. This limit is imposed because, if the employee is sick or possibly sick with COVID-19, or is caring for an individual who is sick or possibly sick with COVID-19, the intent of the FFCRA is to provide such paid sick leave as necessary to keep the employee from spreading the virus to others.

**Can an employee work intermittently at his/her job site and intermittently take paid "expanded FMLA"?**

Yes. If the employee is taking **"expanded FMLA"** (which is only permitted if the employee must care for a minor whose school/daycare is closed or a care provider is unavailable due to COVID-19), you may permit the employee to take the leave on an intermittent basis. The DOL encourages employers to be flexible in this regard.

**What if an employee refuses to telework, even if telework is available, or the employee is unable to telework due to the need to care for a child whose school is closed?**

If the employee is able to telework, but refuses to do so for a reason not stated in the FFCRA, the employer may allow the employee to take unpaid leave or terminate his/her employment.  If, however, the employee is unable to work because of any of the reasons for which leave is provided under the FFCRA (including an inability to telework due to the need to care for/educate minors due to COVID-related closures), then the employer must allow the employee to take leave under the FFCRA.  Of course, depending on the situation, the employee may be able to work intermittently, in which case (as addressed above), such an arrangement is recommended.

**What if the employee has other paid leave available?**

An employer may not require an employee to use other types of paid leave provided by the employer before the employee uses the paid sick time available under this law. However, if the employee is receiving only two-thirds pay, the DOL clarified on March 26 that the employer may (but is not required) to allow the employee to supplement his/her pay with employer-provided paid time off benefits, but only if the employee requests it.

**Can I deny paid leave under the FFCRA if I provided paid leave for a reason identified in the FFCRA, but before it went into effect?**

No. The FFCRA imposes new requirements that go into effect on April 1, 2020 and which – as noted above – provide for leave over and above that which the employer may already provide or may have already provided.

**If I have to reduce pay to keep operations open and an employee files for and receives partial unemployment, will that employee still be eligible for paid leave beginning on April 1, 2020?**

Yes, if the employee meets any of the six reasons for leave under the FFCRA. Once the paid leave goes in effect, the employee's entitlement to unemployment benefits may be affected. In that situation, employers should report the wages to their local unemployment office for a determination of whether unemployment benefits should be reduced or suspended.

**Do we have to pay employees who request FMLA for reasons that are not related to COVID-19, such as pregnancy, surgery, or other disability or injury?**

No. Unless the employees request leave for the reasons specifically listed in the FFCRA, their leave under traditional FMLA reasons remains unpaid.

**If I want to pay my employees more than they are entitled to receive under the FCCRA, can I do so and claim a tax credit for the entire amount paid to them?**

No. You may pay your employees in excess of FFCRA requirements.  If you do so, however, you cannot claim, and will not receive tax credit for, those amounts.

**Are employees entitled to reinstatement from leave?**

Unless an exception applies (*see* the next question), at the expiration of FMLA leave, an employer must restore employees who use leave under the FFCRA (and any other type of FMLA) to their prior position.

**Are there exceptions?**

A small employer with fewer than 25 employees is not obligated to reinstate an employee at the end of his or her leave if: (i) the employee's position has been eliminated due to economic conditions or other changes in operating conditions of the employer caused by COVID-19, and (ii) the employer is unable to reinstate the employee to an equivalent position in terms of benefits, pay, and other terms and conditions of employment. If reinstatement is not possible, the employer must make reasonable efforts to contact the employee if an equivalent position becomes available for a one-year period, measured from the earliest of the date the need for leave ends or the 12-week period ends.

In addition, the Secretary of Labor's March 24, 2020 guidelines state that employers with less than 50 employees are exempted if the employer can show that compliance with the new law would jeopardize the continuing viability of the business. However, the Secretary of Labor also stated that employers should not send any materials to the Department of Labor when seeking this exemption. Rather, according to DOL guidelines issued on March 26, employers should document why their business with fewer than 50 employees meets the exemption. This exemption will be addressed in more detail in forthcoming regulations.

**Do employees have to give any notice of their need for leave under this law?**

An employee who needs leave under this law must provide the employer with as much notice as is practicable under the circumstances.

**Do employers have to give notice to employees of their rights under the FFCRA?**

Yes. Employers must post a notice that will be provided by the Secretary of Labor, which can be found at: <https://www.dol.gov/sites/dolgov/files/WHD/posters/FFCRA_Poster_WH1422_Non-Federal.pdf>

Further, because liability falls on both the company and any supervisory employee who improperly denies or interferes with an employee's right to FMLA, supervisors should be trained so that they can recognize requests for leave under the FFCRA.

**Has the DOL published any FMLA forms that incorporate the requirements of the FFCRA?**

No. Until it does, employers may modify existing forms, which can be found at: <https://www.dol.gov/agencies/whd/fmla/forms>

Employers can also develop their own forms, so long as those forms include all of the information provided in the DOL's standard forms (with, of course, additions needed to address the FFCRA).

**What records can I request from employees/what records should I keep from employees who take paid "sick leave" or "expanded FMLA"?**

According to the DOL's March 26 guidelines, if one of your employees takes paid **"sick leave,**" you must require your employee to provide you with appropriate documentation in support of the reason for the leave, including:

* 1. The employee’s name;
  2. The qualifying reason for requesting leave; and
  3. A statement that the employee is unable to work, including telework, for that reason, and the date(s) for which leave is requested.

Documentation of the reason for the leave will also be necessary, such as the source of any quarantine or isolation order, or the name of the health care provider who has advised the employee to self-quarantine. For example, this documentation may include a copy of the Federal, State or local quarantine or isolation order related to COVID-19 that is applicable to the employee or written documentation by a health care provider advising the employee to self-quarantine due to concerns related to COVID-19.

If one of your employees takes paid **"expanded FMLA"** to care for a minor whose school or place of care is closed, or whose child care provider is unavailable, due to COVID-19, you must require your employee to provide you with appropriate documentation in support of such leave, just as you would for conventional FMLA leave requests. This could include, for example, a notice that has been posted on a government, school, or day care website, or published in a newspaper, or an email from an employee or official of the school, place of care, or childcare provider. This requirement also applies to paid **"sick leave"** that is requested for this reason.

If you intend to claim a tax credit under the FFCRA for paid leave provided in accordance with that law, you should retain this documentation in your records. You should also consult IRS applicable forms, instructions, and information for the procedures that must be followed to claim a tax credit, including any needed substantiation to be retained to support the credit.

**Can the employer require documentation to justify the need for leave?**

The FFCRA is silent on an employer's ability to request documentation. However, a practical approach would be to request reasonable medical documentation for employees who are requesting sick leave for reasons 1-3 above. Due to delays in COVID-19 testing and/or unavailability of the test, an employer may need to be flexible in allowing an employee reasonable time to present such documentation and may have to conditionally approve the sick leave prior to receiving requested proof. As for leave requested for reasons 4-6 above, the employer may need to simply accept the employee's request and verify that the schools/daycares in the area remain closed.

**Can employees carry over unused paid lave into next year?**

No. Paid leave under the FFCRA may not be carried over from one year to the next.

**Is the law retroactive?**

No. Employers must start complying only on April 1, 2020.

**What is the duration of this law?**

The expanded FMLA provisions take effect on April 1, 2020 and expire on December 31, 2020.

**If an employer must go out of business and/or lay off or furlough its workforce, does it remain obligated to pay for leave under the Act?**

No. Whether you laid off employees or furloughed them due to a lack of work or being ordered to shut down under a Federal, State, or local ordinance (even if for a short time), the impacted employees will not be entitled to paid leave under the FFCRA. This is true even if you lay off or furlough employees after April 1 or even if employees are already on paid leave under the FFCRA (so long as they are paid through the date of the layoff or furlough). In other words, all obligations cease once you shut down or furlough employees, so long as it is due to a lack of business or a mandate to shut down.

**If an employer decides to rehire employees who were laid off prior to the effective date of the Act, does the employer have to pay for those employees' sick and extended FMLA leave?**

If the rehired employees are unable to work due to reasons listed in the FCCRA, yes. However, employees would have to be employed for at least 30 days before they become eligible for the additional 10 weeks of **"expanded FMLA"** to care for a minor whose school or childcare provider is closed or unavailable for reasons related to COVID-19.

**Are there any other leave laws that apply to the COVID-19 pandemic?**

Yes. The un-expanded aspects of the FMLA still apply to employers with 50 or more employees within a 75-mile radius.

**What other protections do employees have under this law?**

In addition to the paid sick leave requirements, it is important to note that employers may NOT:

* Require an employee to use other paid leave before using the paid sick time provided in the new law;
* Require an employee to find a replacement to cover his or her scheduled work hours;
* Retaliate against any employee who takes leave in accordance with the new law; or
* Retaliate against any employee who files a complaint or participates in a proceeding related to this law, to include any proceeding that seeks to enforce the new law.

**What is the duration of this law?**

The Act takes effect on April 1, 2020 and expires on December 31, 2020.

**Health Insurance**

A group health plan must provide coverage without any cost-sharing requirements, such as deductibles, co-payments and co-insurance, or prior authorization or other medical management requirements, for:

* The costs of a test to detect or diagnose the virus that causes COVID-19; or
* Health care provider visits, including telehealth visits, urgent care and emergency room visits, that result in an order for or administration of a test to detect or diagnose the virus that causes COVID-19.

**Tax Credit for Paid Sick Leave and Paid FMLA**

A tax credit is created for each calendar quarter for an amount equal to 100 percent of the qualified sick leave wages and qualified family leave wages paid by an employer during the calendar quarter, including some costs associated with providing and maintaining a group health plan during such paid leaves.  Employers should consult with their payroll company and/or tax professional for more information regarding this benefit. More information can also be found in the recent IRS press releases regarding this issue:  
 <file:///C:/Users/Natalie/AppData/Local/Microsoft/Windows/INetCache/Content.Outlook/NG57H5DQ/IR-20-57.pdf>

<https://www.irs.gov/newsroom/treasury-irs-and-labor-announce-plan-to-implement-coronavirus-related-paid-leave-for-workers-and-tax-credits-for-small-and-midsize-businesses-to-swiftly-recover-the-cost-of-providing-coronavirus>

**Business Continuity**

For employers who believe that they may need to shut down their operations, lay off employees, or furlough employees, there are a number of factors to consider. Below are answers to the most common questions regarding business continuity or interruption, followed by language that employers can use when communicating any layoff or furlough decisions to their employees. Employers should also examine the following two sections on how these decisions may impact unemployment insurance and health insurance benefits. Employers who feel that they may need to shut down operations or conduct a mass layoff should also review the section below regarding the WARN Act.

**What is the difference between a furlough, a layoff, and a reduction in force?**

All three of these terms describe actions that are intended to achieve cost savings by reducing a company's payroll costs. Even though the words have been used interchangeably, their true meanings vary.

**Furlough**

A furlough is an alternative to layoff. When an employer furloughs its employees, it requires them to work fewer hours or to take a certain amount of unpaid time off. For example, an employer may furlough its non-exempt employees one day a week for the remainder of the year and pay them for only 32 hours instead of their normal 40 hours each week. Another method of furlough is to require all employees to take a week or two of unpaid leave sometime during the year. Employers must be careful when furloughing exempt employees so that they continue to pay them on a salary basis and do not jeopardize their exempt status under the Fair Labor Standards Act ("FLSA"). A furlough that encompasses a full workweek is one way to accomplish this.

An employer may require all employees to go on furlough, or it may exclude some employees who provide essential services. Generally, the theory is to have the majority of employees share some hardship as opposed to a few employees losing their jobs completely. If only some employees are to be furloughed, and if the company has 15 or more employees, it should ensure that its decisions on who is furloughed and who remains fully employed are based on legitimate, non-discriminatory, non-retaliatory reasons.

Employees who are furloughed, even though still employed, may apply for unemployment benefits. The furlough may also impact their health insurance benefits.

**Layoff**

A layoff is a temporary separation from payroll due to the lack of work or revenue. As with furloughs, employees are able to collect unemployment benefits while laid off. However, health insurance benefits may need to be terminated. As with a furlough, if only certain employees will be laid off, and if the company has 15 or more employees, it should ensure that its decisions on who is laid off and who remains fully employed are based on legitimate, non-discriminatory, non-retaliatory reasons. Further, if all employees are not asked to return to work, or are not asked to return to work at the same time, the decision on which employees will be reinstated and when must also be based on legitimate, non-discriminatory, non-retaliatory reasons.

**Reduction in Force**

A reduction in force ("RIF") occurs when a position is eliminated without the intention of replacing it and involves a permanent cut in headcount.  A furlough or layoff may turn into a RIF. As with a furlough or layoff, and if the company has 15 or more employees, all decisions regarding separation must be based on legitimate, non-discriminatory, non-retaliatory reasons. Also, employees whose positions are eliminated in a RIF will be entitled to unemployment insurance and will lose their health care benefits unless extended by COBRA. These two issues are discussed in the following two sections.

**How should I communicate to employees my decision to lay off or furlough them?**

Below is sample language developed by the Society for Human Resources Management that you can use when communicating your decision (if using this form, it is also advisable that you include information regarding the impact of the decision on the employee's healthcare benefits):

Dear **[Employee name]**,

Due to the economic impact of COVID-19 (coronavirus), **[Company name]** is implementing measures to ensure the financial stability of the company. The current pandemic situation has impacted our business significantly, and as a result, we find that we must make some difficult personnel decisions.

***Example language for a layoff***: Effective **[date]**, **[Company name]** is implementing a temporary layoff of certain positions. This notice is to inform you that your position is included in this layoff, effective beginning **[date]**. We expect the layoff to last until at least **[date]**. However, we will reassess the circumstances regularly and may lessen or extend this timeframe. We will recall laid-off employees as business needs warrant based first on job function and then by seniority.

***Example language for a furlough***: Effective **[date]**, **[Company name]** is implementing a temporary furlough of certain nonessential positions. This notice is to inform you that your position is included in this furlough and as such, you are being placed on a temporary, unpaid leave of absence effective, beginning **[date]**. This furlough is expected to last through **[date]**. It is important to note that your employment continues to be at-will and nothing in this notice or other furlough communications is intended as an express or implied contract.

You may be eligible for unemployment benefits under these circumstances. Contact your local unemployment office for information on eligibility and applying for unemployment benefits.  Present this letter to your local unemployment office as evidence of your employment status.

**[Company name]** will communicate with you regularly during this period. If your personal phone number, email or mailing address has changed recently, please provide your current contact information to **[contact information]** immediately. Please feel free to contact **[contact information]** at **[contact information]** with any questions.

If you find alternate employment during this period and do not intend to return to work at **[Company name]**, please notify **[contact information]** immediately of your voluntary resignation.