

Staffing Reduction Pay and Benefits Guidance Chart - Corporation Sole Locations - Updated 6/25/2020

Employment Action	Accrued, Unused Vacation	Earned Sick Time	RCAB Benefit Plan Eligibility	Unemployment	Caution/Restrictions
Permanent layoff	Must pay out in full on last day of work; must deduct for 401(k) if deduction in place	Should not be paid out	All benefit eligibility ends on the last calendar day of the month in which employment ends. For Medical and Dental coverage, Continuation of Coverage may be available.*	Benefit-eligible and non-benefit eligible employees can file for Pandemic Unemployment Assistance (PUA), through Massachusetts Dept of Unemployment Assistance (MA DUA)**; if PUA benefits are denied or are exhausted, benefit-eligible employees with 1+ year of service would be eligible to apply for Transition Assistance Program (TAP) benefits	Recommend HR Department review prior to decision. Use sample letter provided by HR Department for written notification to affected employee(s).
Temporary unpaid leave, indefinite time period, intent to return employee to work when location re-opens/budget allows	Per the Mass AG: when an employee is temporarily laid off, she has a right to be paid all of her earned wages, including all accrued vacation pay, on that same day. Must deduct for 401(k) if deduction in place. If an employee requests instead to be paid vacation (or other paid days, such as personal days) over the coming weeks, the employer can accommodate this request.	Should not be paid unless employee qualifies to use earned sick time under MA law; no additional federal sick time is applicable	All benefit eligibility remains in effect through August 31, 2020. Contact Benefits Department for assistance.	Benefit-eligible and non-benefit eligible employees can file for PUA benefits, through MA DUA** to determine if they are eligible. TAP benefits are not available.	Recommend HR Department review prior to decision unless all staff are treated in substantially similar manner. Use sample letter provided by HR Department for written notification to affected employee(s).
Furlough (set period of time with no work and no pay)	If employee has accrued vacation time or other paid time (ex: personal days), he/she can request to be paid for it during the furlough.	Should not be paid unless employee qualifies to use earned sick time under MA law; no additional federal sick time is applicable	All benefit eligibility remains in effect through August 31, 2020. Contact Benefits Department for assistance.	Benefit-eligible and non-benefit eligible employees can file for PUA benefits, through MA DUA**, to determine if they are eligible; TAP benefits are not available.	For salaried staff members, time period must be in one-week increments. Recommend HR Department review prior to decision unless all staff are treated in substantially similar manner. Use sample letter provided by HR Department for written notification to affected employee(s).
Reduced hours/reduced pay	Need not be paid out in full; employer can grant request for vacation time or other paid time (ex: personal day) to use to cover periods that would otherwise be unpaid	Should not be paid unless employee qualifies to use earned sick time under MA law; no additional federal sick time is applicable	All benefit eligibility remains in effect through August 31, 2020. Contact Benefits Department for assistance.	Benefit-eligible and non-benefit eligible employees can file for PUA benefits, through MA DUA**, to determine if they are eligible; TAP benefits are not available.	For salaried staff members, a reduction in pay should, ideally, be accompanied by a commensurate reduction in expected work hours. Salaried staff members should only have pay reduced prospectively. Recommend HR Department review prior to decision unless all staff are treated in substantially similar manner. Use sample letter provided by HR Department for written notification to affected employee(s).

* www.catholicbenefits.org/cocform.pdf

** www.mass.gov/how-to/apply-for-pandemic-unemployment-assistance