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JOBLESS CLAIMS EDGE HIGHER

Worker filings for jobless benefits are hovering near the pandemic's lowest levels, adding to evidence of recent economic improvement. Jobless claims rose last week to 770,000—still elevated above the pre-pandemic peak of 695,000—but have declined since January. The four-week moving average, which smooths out weekly volatility, fell last week to about 746,000, near November's pandemic low. An increase in Texas accounted for about half of last week's overall rise in jobless claims, which could reflect delayed effects from last month's winter storm, some economists said. More broadly, declining jobless claims are one sign of economic improvement. U.S. employers added 379,000 jobs in February, and the unemployment rate ticked down to 6.2%. The U.S. manufacturing industry has exhibited steady signs of expansion. JPMorgan Chase & Co.'s tracker of credit and debit card transactions showed consumer spending climbed in early March.

Economists expect widespread distribution of vaccines and a fresh round of government stimulus to fuel growth in the first half of this year. Consumer spending on in-person activities, such as travel, entertainment and dining out, will likely trigger hiring in services sectors that were hard hit by the pandemic. Early evidence signals this dynamic is already at play. In February, leisure and hospitality added 355,000 jobs. Employment in the sector is still down 20% compared with pre-pandemic levels, suggesting the recovery will take time. Unemployment claims for the past year have remained above the highest level recorded during any previous recession.

Millions of laid-off workers continue to receive unemployment aid. Total continuing claims, which gives a good approximation of the number of people receiving benefits, fell to 18.2 million in the week ended Feb. 27 from 20.1 million a week earlier. The number of individuals collecting regular state benefits declined. Fewer people also received aid through two federal pandemic programs, though those figures have been particularly volatile throughout the pandemic.

Some state claims numbers continue to be plagued by attempted fraud, a problem throughout the pandemic. In recent months, thousands of Americans have received 1099-G tax forms, surprising them with the news they are victims of unemployment-insurance fraud.

President Biden recently signed a $1.9 trillion relief package into law. The stimulus package extends supplemental benefits originally set to expire March 14. Workers claiming state or federal jobless benefits can now receive an additional $300 a week through early September. Economists expect the aid package to help propel the U.S. economy to its fastest annual growth in nearly four decades. The Organization for Economic Cooperation and Development separately forecast that the U.S. economy would expand by 6.5% this year, in part because of trillions of dollars in government stimulus.

OIL SLIPS TO $60: JOB LOSSES PILE UP

The price of oil on Thursday, March 18th plunged by the most since September after vaccination efforts faltered in Europe and Asia, putting at risk an economic recovery and the return of oil demand on the two continents. West Texas Intermediate, the U.S. crude benchmark, fell for the fifth straight day, dropping to $60, more than 7 percent lower than the $65 milestone it reached this month. The crude rally ended on news that Denmark, Germany, Italy, France, Thailand and Indonesia temporarily banned the AstraZeneca coronavirus vaccine.

Oil's collapse Thursday represents a major setback for Houston's oil-dependent economy, whose fortunes rise and fall with crude markets. Nearly a third of Houston's economy is rooted in oil and gas, according to the Greater Houston Partnership.

In another sign that the oil bust is far from over, oilfield services companies shed more than 10,000 jobs in February, according to federal data. What's worse, in addition to losing 10,048 jobs last month, the services companies lost jobs in January and December after previous federal government estimates showed them adding a total of nearly 13,000. Revised figures have the sector losing 1,747 jobs in December and 166 jobs in January, instead of gains of 4,592 and 8,421 respectively. Most of the job losses took place in Texas and Louisiana, which lead the nation in oil and gas production. The oilfield services sector has been among the industry's hardest hit during the pandemic, which decimated demand for crude and petroleum products such as gasoline and jet fuel. Many oil exploration and production companies, which hire oilfield services firms, stopped drilling new wells and halted production at existing wells for several months last year. The sector lost more than 102,000 jobs, including 56,000 in Texas, because of the pandemic. The sector employed 603,732 workers in February, 14.5 percent fewer than the 706,528 it had during the same month in 2020, weeks before the pandemic swept the U.S. The jobs lost in 2020 represent annual wages of about $15.4 billion.

COMPANIES WRESTLE WITH HYBRID WORK PLANS

Big U.S. companies are discovering that "hybrid" work comes with plenty of complications. As employers firm up plans to bring white-collar workers back into offices while still allowing them to do some work at home, many are encountering obstacles. **Companies are grappling with what new schedules employees should follow, where people should sit in redesigned offices and how best to prevent employees at home from feeling left out of impromptu office discussions or being passed over for opportunities, say chief executives, board directors and others.**

The insurer, Prudential Financial, expects most of its roughly 42,000 employees to work in the office half the time starting after Labor Day. They want to make certain not all staffers choose to stay home Mondays and Fridays and then work in the office midweek. At the travel company Expedia, executives are trying to figure out how to have in-person meetings that don't disadvantage those who aren't in the room. Other employers predict that the new era of work could lead to shuffling between teams, with staffers gravitating to bosses who embrace their preferred styles of working.

The new style of work is bound to be another transition for workers who a year ago had to adjust to life at home. Though executives say it would be easier to manage if every employee returned to an office, or all stayed remote, surveys have repeatedly shown that most workers want a mixed approach as more adults are vaccinated. In a February survey of 1,000 companies commissioned by LaSalle Network, a national staffing and recruiting firm, the majority of companies said they would adopt a hybrid model.

Prudential has been redesigning its office space floor by floor and repurposing most of it for meeting rooms, collaboration and open space so people will be more likely to interact. They are adding video capacity in more small meeting spaces, not just conference rooms, so people working from home won't feel excluded. Like many employers, the company is reducing its physical footprint so there won't be available desks for people who want to go to the office more frequently, with exceptions for some employees including traders.

"We won't prescribe" from a company level, says David Henshall, CEO at the technology company Citrix Systems Inc. "Based on the type of role you have, you'll find that right balance."

With flexibility can come challenges. If a team comes together in-person, but not all can make it, that potentially creates a subpar experience for those not in the room, says Expedia CEO Peter Kern. The travel company opened the first phases of an expansive campus—complete with Wi-Fi-equipped rocks —on the shores of Seattle's Elliott Bay before the pandemic, and plans to initially permit spaced group team meetings at its headquarters. Mr. Kern, though, says he has questions about whether those on Zoom will get the same level of learning, encouragement and career growth as those in the room. Then there are the scheduling issues. Managers may need to "set up group meetings according to some crazy algorithm of: Who's available when? Who's got a flexible day, when?" Mr. Kern says. "There's a lot of friction in all of that. It's a lot easier to say, 'Everybody go to work.' Now someone calls a meeting, and you're all there." A new way of working will require the company to think differently about performance, Mr. Kern says. Managers must be careful not to have biased judgments against those who may spend less time in the office, requiring the company to be "really thoughtful about how we assess people and give people opportunity so that we don't end up with skewed outcomes."

Training and onboarding might be more challenging in a hybrid environment, especially if new employees have a harder time grasping the company's culture without regular, in-person interaction with colleagues, says Tom Gimbel, CEO of LaSalle Network. With younger employees, "for them to learn anything, they need to be around the more experienced people," he says.

Other companies have said they would allow for remote work in limited circumstances. In a memo, executives at the New York Times Co. said the company planned to reopen its main offices in September and didn't intend to become fully remote. The company would "approve remote work only in places where the team and nature of the work can accommodate it."

Some human resources professionals say companies will have little choice but to accommodate workers' demands, as an inflexible workplace could drive employees away as the economy rebounds, and because many workers have proven themselves adept at working anywhere. "The employer before just could say, 'Our culture is this,'" says Tara Wolckenhauer, a human-resources executive at the payroll processor ADP. "Employers have to take a step back and think about it very differently."

Microsoft announced Monday, March 22nd that it would begin allowing more workers back into its headquarters in Redmond, Wash., starting on next Monday, March 29th while also acknowledging that work life may never be the same. In this stage of reopening, which Microsoft described as Step 4 in a six-step "dial," the Redmond campus will give some 57,000 nonessential employees the choice to work from the office, home or a combination of both. Microsoft will also continue to require employees to wear masks and maintain social distancing. Microsoft plans to open its office without restrictions only once the virus acts "more like an endemic virus such as the seasonal flu," Kurt DelBene, an executive vice president, wrote on the company blog. But even then, office life for Microsoft's 160,000 employees is not likely to look like what it did before the pandemic. "Once we reach a point where Covid-19 no longer presents a significant burden on our communities, and as our sites move to the open stage of the dial, we view working from home part of the time (less than 50 percent) as standard for most roles," Mr. DelBene wrote. Microsoft sought to put numbers behind its decision, with the results of a survey of more than 30,000 full-time and self-employed workers. Nearly three-quarters said they wanted flexible remote work options to continue, and 46 percent said they were planning to move this year now that they could work remotely. Self-assessed productivity remained high, but 54 percent of respondents feel overworked. "There are some companies that think, 'We're just going to go back to how it was,'" said Jared Spataro, the corporate vice president for Microsoft 365. "However, the data does seem to indicate that they don't understand what has happened over the last 12 months."

Others have been more open to more substantial changes. Google has said it is testing a "flexible workweek."

Target is cutting about a third of its space in its Twin Cities headquarters as it plans for remote work to be a permanent part of office life.

The retailer REI sold its new headquarters in Bellevue, Wash., last year, before it even had a chance to move in. "We decided to do that because that kind of gave us a clean slate, so we could just look at all the opportunities ahead of us," Christine Putur, executive vice president of the company's technology and operations, said in an interview. REI is identifying a handful of satellite locations around the Puget Sound area, which it hopes will serve as hubs for its employees to congregate. Ms. Putur said REI saw benefits in working remotely that the company wanted to retain. "We saw teams coming together in a different way — really focused on the outcomes," she said. "And they weren't worried about finding a conference room. They weren't worried about who could be where at different point in time. They were focused on what problem do we need to solve, who needed to be there. And they would just gather virtually, and made incredible progress."

The country's largest private employer, Walmart, is proceeding with plans to expand its new headquarters in northwest Arkansas, though it expects to make virtual work permanent for its global technology team. It told U.S. employees in a memo this month that the company was continuing to work toward "a plan to bring more campus associates into offices in the future".

EEOC GUIDANCE ON COVID-19 VACCINATION POLICIES

On December 16, 2020, the U.S. Equal Employment Opportunity Commission issued much anticipated guidance to employers considering COVID-19 vaccination programs for their employees as to their obligations under federal civil rights laws, particularly if the employer plans to require its employees to be vaccinated. While it will likely be months before a vaccine is available to the vast majority of Americans, the guidance does shed some light on how the EEOC views questions relating to vaccination under the laws within its jurisdiction. Given this uncertainty and extended timeline, it may be premature for many private sector employers to commit to any particular "vaccination/return-to-work" policy immediately. Employers may also wish to consider whether encouraging or recommending employees be vaccinated, rather than mandating vaccination, is a viable and/or preferable alternative.

Vaccination requirements implicate a number of federal civil rights laws, including the Americans with Disabilities Act (ADA), the Genetic Information Nondiscrimination Act (GINA), and the religious protections of Title VII of the Civil Rights Act of 1964 (Title VII). While the EEOC guidance does not directly state that mandatory vaccination policies are lawful, it does answer a series of questions predicated on the assumption that an employer has adopted such a policy, focusing on how an employer should respond to requests from employees who cannot or do not wish to obtain a vaccination. This suggests, at a minimum, that requiring a vaccination as a condition of returning to the workplace is not per se unlawful, provided certain conditions are met. The EEOC's guidance makes clear that employers that wish to adopt mandatory vaccination policies may be obligated to provide exemptions or accommodations to employees with religious objections to vaccines, pregnant workers, and employees with disabilities that may prevent them from obtaining a vaccination. Employers should also be mindful of what questions they can ask employees about their health and vaccination status, and how they use the information obtained in response to those questions.

By way of background, the ADA generally prohibits an employer from requiring a medical examination or making inquiries of an employee as to whether that employee is an individual with a disability, or as to the nature or severity of a disability, unless such examination or inquiries are both "job-related and consistent with business necessity." EEOC's guidance makes clear that neither the administration of a vaccination nor the requirement that an employee show proof of vaccination are in and of themselves a "medical examination" or "disability-related inquiry," and thus do not implicate the ADA. This general rule is subject to several important caveats, discussed below.

For example, the guidance provides that simply requesting proof of receipt of a COVID-19 vaccination is not likely to elicit information about a disability and, therefore, is not a generally prohibited disability-related inquiry. However, subsequent employer questions, such as asking why an individual did not receive a vaccination, may elicit information about a disability and would be subject to the pertinent ADA standard that they be 'job-related and consistent with business necessity'".

Pre-vaccination screenings may also face ADA scrutiny. Under current U.S. Centers for Disease Control and Prevention (CDC) guidance, health care providers who administer vaccinations are advised to ask certain questions before administering a vaccination, to ensure that there are no medical reasons that would prevent an individual from receiving one. When the employer is administering the vaccine, or contracting with a third party to administer the vaccine, these pre-vaccination medical screening questions are likely to elicit information about a disability, and thus must be job-related and consistent with business necessity. To meet this standard, the EEOC explains, an employer would need "to have a reasonable belief, based on objective evidence, that an employee who does not answer the pre-vaccination screening questions, and, therefore, does not receive a vaccination, will pose a direct threat to the health or safety of themselves or others" in the workplace.

Many have asked whether an employer may require vaccination as a condition of returning to the workplace. As noted, the EEOC's guidance suggests that such policies may be lawful. Before excluding an employee from the workplace, however, the agency notes, "the employer must show that an unvaccinated employee would pose a direct threat due to 'a significant risk of substantial harm to the health or safety of the individual or others that cannot be eliminated or reduced by reasonable accommodation.'" Employers are further advised that they should conduct an "individualized assessment" of four factors in determining whether a direct threat exists: the duration of the risk, the nature and severity of the potential harm, the likelihood that the potential harm will occur, and the imminence of the potential harm. "A conclusion that there is a direct threat would include a determination that an unvaccinated individual will expose others to the virus at the worksite." If an employer determines that an unvaccinated worker poses a direct threat, the EEOC cautions that it cannot then exclude that employee from the workplace "unless there is no way to provide a reasonable accommodation (absent undue hardship) that would eliminate or reduce this risk so that the unvaccinated employee does not pose a direct threat."

The ADA also requires employers to provide reasonable accommodation to any employee whose disability prevents them from being vaccinated, unless doing so is an "undue hardship," defined as "significant difficulty or expense." The EEOC's guidance explains that an employer must consider possible options for accommodation in light of the nature of its workforce and the employee's particular position. Further, the agency advises that prevalence in the workplace of workers who have already obtained a vaccination, as well as the potential contact of an unvaccinated worker with others whose vaccination status is unknown, may also impact this analysis.

An employer is similarly required to accommodate employees who have a sincere religious belief that prevents them from being vaccinated, unless doing so is an "undue hardship." With respect to requests for religious accommodations under Title VII, the "undue hardship" standard differs from, and is less stringent than, the ADA concept, requiring only that the employer show that providing an accommodation imposes "more than a de minimis cost or burden on the employer." Under both the ADA and Title VII, "reasonable accommodation" is intended to be an individualized, fact-based, and interactive process between the employer and the employee. Employers that adopt vaccination policies and then face requests from individuals for accommodation or exemption are strongly advised to consult with counsel.

Finally, the EEOC's guidance explains that if an employee's failure to be vaccinated poses a direct threat that cannot be reduced to an acceptable level, the employer can exclude that unvaccinated employee from the workplace, but cautions that a decision to exclude does not mean that an employer can automatically terminate the employment of that employee. For example, if an unvaccinated employee cannot be brought back into the workplace, the employer may be obligated to offer the option to work remotely as an accommodation (as many have done during the pandemic), or to offer leave under other laws or the employer's existing leave policy. Employers should also evaluate whether allowing unvaccinated workers to work under existing COVID protocols (masking, social distancing, etc.) is a viable option. As with general questions of reasonable accommodation, employers that conclude that an unvaccinated employee poses a direct threat, and that no reasonable accommodation is possible to mitigate the threat or otherwise allow the employee to continue working, are advised to consult with counsel.

ECONOMY LOOKS SET FOR STRONG RECOVERY

The U.S. economy is set up for a stronger recovery this spring after a February surge in hiring at restaurants and other hospitality businesses created the best monthly job growth since last fall. Employers added 379,000 jobs in February and January gains were revised higher to 166,000 jobs, the Labor Department said. The pickup comes after employers cut jobs late last year. The unemployment rate, determined by a separate survey, ticked down to 6.2% last month. The rate is well below a near 15% pandemic peak in April 2020, but remains above 2019's 50-year lows. Overall, the U.S. has 9.5 million fewer jobs than a year earlier, just before the coronavirus pandemic took hold in much of the country.

In February, most of the job gains occurred in the leisure and hospitality sector, which includes restaurants, adding 355,000 jobs. There were smaller increases in temporary help services, manufacturing and healthcare. The gains reflect reduced business restrictions, more people receiving vaccines, a lower level of Covid-19 infections and a recent round of government aid to households and businesses, which boosted consumer spending early this year.

In addition to restaurants, there were job gains at hotels, stores and in personal services, such as salons. The job gains reinforce other signs of economic momentum. Household income growth surged in January and consumers boosted spending, according to separate Commerce Department reports, reflecting government-stimulus payments to individuals and enhanced unemployment benefits at the start of the year. Demand for manufactured goods is also rising and home sales are trending at 14-year highs.

The opening of service-sector jobs is aiding the employment prospects of some workers disproportionately affected during the pandemic. The unemployment rate for women, who are more likely to hold jobs at stores and restaurants, fell to 6.1% in February. Their rate is now below that of 6.3% for men. The unemployment rate also declined for Latino and Asian workers. However, the rate increased for Black workers to 9.9%.

Despite last month's gains, the leisure and hospitality sector has 3.5 million fewer jobs than a year earlier, the Labor Department said, showing the recovery is far from complete. The Congressional Budget Office projects it will take until 2024 to fully recoup jobs lost during the pandemic. The report showed job losses at all levels of government, though the Labor Department noted disrupted school calendars have changed usual hiring patterns. Employment in construction fell by 61,000 in February. Severe winter weather may have held down employment in that sector, the department said.
Doctor and dentist offices and other nonhospital healthcare providers added 36,000 jobs last month. The sector has mostly recovered the more than one million jobs it lost last spring, when nonessential health services were ordered to close. Employment at pharmacies and other personal-care stores, where many people are getting vaccinated, is recovering at a faster pace than overall retail. The unemployment rate for those with a bachelor's degree or higher slipped below 4% in February, showing that higher skilled workers continue to fare better in the pandemic economy.

JOB SEARCH TIMES LONGEST SINCE 2019

The time it took for job seekers to find new positions spiked in the second quarter of last year and jumped nearly that high again in the final quarter of 2020, according to a quarterly survey of over 3,000 job seekers conducted by global outplacement and business and executive coaching firm Challenger, Gray & Christmas, Inc.

In the fourth quarter, job seekers took 3.31 months to find new positions, up from 2.97 months in the third quarter and 2.57 months in the same quarter of 2019. In the second quarter, respondents reported it took 3.39 months to land a new position, the highest quarterly total since the third quarter of 2016, when it took 3.48 months. Last year, the average time it took for job seekers to land their next role was 3.05 months, up from 2.7 in 2019 and 2.9 in 2018. It is the highest since 2016, when job seekers took 3.13 months to find a new position. During the Great Recession in 2008, the average job search took 3.5 months. The longest average job search time occurred in Q3 2008, when job seekers found new positions in an average of 4.4 months, according to Challenger's survey. "Myriad reasons impact how long it takes to land a position. Generally, job search lengths vary depending on the hiring processes of companies, how long the interview process takes, whether the job seeker is looking outside their current location or industry, or whether the job seeker is earning certifications or learning new skills during this time," said Andrew Challenger, Senior Vice President of Challenger, Gray & Christmas, Inc. "Certainly, economic conditions impact job availability. Job search times tend to be longer during a downturn," added Challenger. Indeed, according to seasonally adjusted data from the Bureau of Labor Statistics, the average duration of unemployment was 26 weeks in January 2021, up from 22.2 weeks in January 2020, prior to the onset of the pandemic. That's the longest monthly average since September 2017, when the average duration of unemployment was 26.1 weeks. Nearly 40% of unemployed persons were unemployed for 27 weeks or longer in January 2021, up from 19.8% in the same month last year.

TAX CREDITS FOR VOLUNTARY PAID SICK AND FAMILY LEAVE

On March 11, 2021, President Biden signed H.R. 1319, the American Rescue Plan Act of 2021, which extends tax credits for private employers with 499 or fewer U.S. employees that *voluntarily* decide to provide emergency paid sick and/or family leave according to the otherwise expired standards in the Families First Coronavirus Response Act's (FFCRA) Emergency Paid Sick Leave Act (EPSLA) and Emergency Family Medical Leave Expansion Act (EFMLEA).

Time Period Covered: Tax credits apply to qualifying leave taken from April 1, 2021 through September 30, 2021.

Reasons Employees Can Use Paid Sick or Family Leave: Originally, there were six different reasons employees could take emergency paid sick leave (EPSL), but employees could only also take EFMLEA leave for *one* of those six reasons (#5 below):

1. Employee is subject to a federal, state, or local quarantine or isolation order related to COVID-19.
2. Employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19.
3. Employee is seeking a medical diagnosis if experiencing coronavirus symptoms.
4. Employee is caring for an individual who is subject to a federal, state, or local quarantine or isolation order related to COVID-19 or has been advised by a health care provider to self-quarantine due to concerns related to COVID-19.
5. Employee is caring for a child if school or place of care closed, or childcare provider is unavailable, due to coronavirus precautions.
6. Employee is experiencing other conditions similar to COVID-19, as identified by the secretary of health and human services (to date no such similar condition has been identified).

Beginning April 1, 2021, all six EPSL reasons remain covered uses. Moreover, each covered use also qualifies as a reason to take EFMLEA as of April 1, 2021. Additionally, reason #3 is expanded to include situations where:

- Employee is seeking or awaiting results of a diagnostic test for, or a medical diagnosis of, COVID-19 and was either exposed to COVID-19 or the employer requested such test or diagnosis; or
- Employee is obtaining COVID-19 immunization or recovering from any injury, disability, illness, or condition related to such immunization.

Eliminating Initial Unpaid Period of Emergency Family Leave: Originally, whether an employee's first need for qualifying EFMLEA arose in 2020 or during the first three months of 2021, the first two work weeks of such leave were unpaid, with the remaining 10 weeks paid. Beginning April 1, 2021, the entire 12-week period of EFMLEA is paid, and the overall amount of pay employees can receive increases from $10,000 to $12,000 (because of the two additional weeks of paid leave); however, the actual pay rate (two-thirds an employee's regular rate) and daily pay cap ($200) for EFMLEA remain unchanged. The pay rate (either two-thirds or 100%) and daily pay cap ($511) for EPSL also remain the same.

Another 80 Hours of Emergency Sick Leave: Employers that voluntarily allow employees to take EPSL must provide access to up to 80 hours of leave to use from April 1, 2021 through September 30, 2021, and a proportionate amount for non-full-time employees. This is in addition to the up to 80 hours employers had to let employees use in 2020 or could voluntarily allow them to use from January through March 2021 (*i.e.*, April 1, 2020 through March 31, 2021). Note, however, that EPSL employees did not use from April 1, 2020 through March 31, 2021 does not carry forward into (and cannot be used during) the April 1, 2021 through September 30, 2021 period.

Cannot Pick & Choose Who Gets Leave: For these new April through September 2021 tax credits, employers cannot discriminate concerning employees to whom they will voluntarily offer qualifying leave. For example, employers will not receive tax credits if they discriminate in favor of highly compensated or full-time employees, or on the basis of tenure.

Other Rules Remain the Same: The new tax credit provisions that allow employers to voluntarily extend this paid leave to employees provide that in order for the wages paid to qualify for the tax credits, employers should act "as if" the FFCRA rules still applied. Thus, prior rules and threshold questions, including which employers are covered, employee eligibility rules, information and documentation rules, etc., appear to remain unchanged. Additionally, this means that, unless a potential exemption applies, employers deciding to voluntarily provide EPSL and/or EFMLEA must allow employees to use leave for all covered purposes and in an amount the EPSLA and/or EFMLEA would require.

Although these new tax credits become available in approximately two weeks, employers do not have only two weeks to "get into compliance," because the tax credits are for qualifying leave employers *voluntarily* provide; there is no hard start date to provide benefits (only an end date for the tax credits) and no mandate to provide the leave in the first place. Nevertheless, whether for employee relations purposes only, or because they are currently, or could be in the future, subject to a state or local emergency paid sick leave law, employers should consider reaching a conclusion sooner rather than later concerning whether and how they intend to participate in this voluntary leave program, which provides tax credits by the federal government to employers. Employers weighing the pros and cons of participation should consider discussing the matter with knowledgeable employment, as well as tax counsel.

SOURCES

Littler; Houston Chronicle; Wall Street Journal; Challenger, Gray, & Christmas