



ARKANSAS AUTOMOBILE DEALERS ASSOCIATION

November 4, 2021

DEALERSHIP INFORMATIONAL ADVISORY **COVID-19 Updates #50**



OSHA ISSUES COVID-19 VACCINATION RULE

Today the Occupational Health and Safety Administration (OSHA) issued a rule mandating that by January 4, 2022, most employers with 100 or more employees will be required to ensure their employees are either (1) fully vaccinated or (2) tested weekly for COVID-19; however, legal challenges are expected and a court could put the rule on temporary or permanent hold.

OSHA says that while the testing requirement for unvaccinated workers will begin after January 4, employers must be in compliance with all other requirements on December 5, 2021. These compliance mandates include:

- establishing, implementing and enforcing a written mandatory vaccination policy;
- determining the vaccination status of each covered employee;
- keeping vaccination records for all fully vaccinated covered employees;
- providing paid time off for covered employees to get vaccinated and/or to recover from vaccination side effects;
- taking specific actions when an employee tests positive for COVID-19;
- requiring unvaccinated covered employees to wear face masks generally while indoors or in vehicles with other persons; and
- allowing most covered employees to voluntarily wear face masks.

The rule also clarifies that it preempts state and local laws that conflict with it. Please [\(CLICK HERE\)](#) for a summary of the rule provided by OSHA. Additionally OSHA has provided a detailed FAQ's, [\(CLICK HERE\)](#)

AADA is working with NADA and labor law firms to provide more detailed information for dealership compliance before December 5.



EMPLOYEE RETENTION TAX CREDIT GUIDE

Congress created the Employee Retention Tax Credit (ERTC) in March 2020 to provide financial relief to small businesses during the pandemic.

The ERTC is a credit against certain employment taxes for eligible employers that were shut down due to COVID-19 or that had business reductions in 2020 or 2021. Eligible employers may qualify for up to \$5,000 per employee for 2020. For 2021, eligible employers can receive as much as \$7,000 per employee per quarter for up to four quarters or up to \$28,000 per employee.

Doug Greenhaus, NADA chief regulatory counsel, has provided a guide, [CLICK HERE](#), to claiming this tax credit.

Knowing whether the ERTC is right for your dealership and determining how much a credit is worth can be complicated. If you think your dealership is eligible, speak to your accountant, your payroll preparer, and (if necessary) your tax legal counsel before moving ahead. If you took out a PPP loan, your accountant and payroll preparer will help make sure you properly allocate payroll and nonpayroll costs for PPP loan forgiveness and ERTC purposes.

ADDITIONAL AND HELPFUL LINKS

For additional information related to maintaining your dealership as safe, we would recommend monitoring updates from the [CDC](#), [OSHA](#), and the [Arkansas Department of Health](#).

If you have any questions about this bulletin please don't hesitate to call, 501-372-2596, or email Greg Kirkpatrick greg@arkautodealers.com.