



**MARCH 27, 2020**

## **COVID-19: FURLOUGH, LAYOFFS AND THE WARN ACT**

---

Employers considering layoffs or a furlough must carefully consider:

1. All state and local laws.
2. The state emergency declarations and laws issued under the pandemic.
3. Federal law, including any **relief package** such as SBA loans and CARES Act.
4. Notice obligations under the **Worker Adjustment and Retraining Notification (WARN) Act**.

The Federal WARN Act requires employers to give 60 days-notice for mass layoffs, some state may have altered regulations (such as PA, NJ, CA etc.). This impacts businesses with 100 or more full time employees, or with 100 or more employees including part time employees working a certain number of hours.

As part of the Graham Company's continued commitment to keep you informed on the various laws that may impact your organization during the COVID-19 pandemic, please click [here](#) for information and responses on the WARN Act when considering furloughs and mass lay-offs.

If you have any questions, please contact your Graham Benefits Account Management Team.

For additional COVID-19 resources and risk management recommendations, please visit:



- Graham Company's **COVID-19 Risk Management Center**
- **DOL WARN Employers Guide**

A PDF of the above information can be found **here**.