

## Impact of the COVID-19 Vaccine on Return to the Workplace















Over the last year, employers have had to manage unique challenges with returning employees to the workplace during the COVID-19 pandemic. While the phased distribution of the COVID-19 vaccines is welcome news, employers must now strategize how vaccines will impact their return-to-workplace strategy.


An employer's role starts with confirming its vaccine policy – mandatory or voluntary – for each group within its workforce and will then vary depending on that policy. **As employers determine their vaccine policy, they need to evaluate numerous considerations for their workforce, business, and society at large.**

### Employer Considerations

Before deciding on a vaccine policy, employers need to evaluate the following considerations.

 Monitor evolving federal, state, and local legislation and guidance	 Understand employee sentiment and knowledge regarding the vaccine	 Determine whether employee vaccination is critical to the effective delivery of specific work
 Define the organization's role in vaccine delivery and administration (e.g., set-up onsite clinics)	 Implement a phased communication plan to allow for leadership transparency, employee engagement, and enable trust across the public domain	 Understand health plans cost obligations for vaccine administration and any associated taxes (if applicable)
 Review any applicable union agreements to determine whether there is an obligation to bargain before mandating vaccination	 Consider financial or other incentives for employees who receive the vaccination (e.g., additional paid time off days, spot payments)	 Determine how to track employee vaccine intake in a compliant manner and how to integrate vaccine status into workplace access protocols
 Develop vaccine policies and procedures for the workforce and alternate workforce that can be implemented in a fair and consistent manner	 Define processes to manage employee accommodation requests for religious, health, or other objections to being vaccinated	 Train leadership and management consistently and keep employees up-to-date on any protocols or procedures

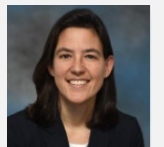
### How Deloitte Can Support

 Deloitte's expertise spans strategy, regulatory, policy, and operations to support employers with a holistic and well-rounded solution that is critical as employers navigate these uncharted areas

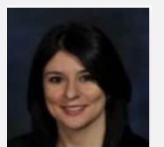


- ✓ Provide guidance on the latest regulatory updates and tax rules
- ✓ Support with strategic communications to enable trust and clarity across the workforce and the broader public domain
- ✓ Provide data, metrics, and tracking tools to make informed and inclusive decisions on who comes back to the office and when
- ✓ Refresh rewards strategy to understand, respond to, and impact employee behaviors
- ✓ Create or enhance relevant workforce policies
- ✓ Understand potential tax implications of any employer action

### Let's Talk!



**Naomi Bradley**  
Managing Director  
[nabradley@deloitte.com](mailto:nabradley@deloitte.com)  
(212) 618-4264



**Reem Janho**  
Senior Manager  
[rejanho@deloitte.com](mailto:rejanho@deloitte.com)  
(617) 694-4719



**Kalpita AinaPURE**  
Senior Consultant  
[kainapure@deloitte.com](mailto:kainapure@deloitte.com)  
(773) 676-6772