

Daily Three: July 29

July 29, 2020



1. As commercial offices begin to reopen and employees return to the workplace, many employers want to offer COVID-19 testing to their employees before returning to the workplace. Some employers may even want to take it a step further and require their employees to undergo COVID-19 testing to keep their employees safe and protect themselves from potential employee claims should someone become infected. How should a landlord deal with requests from their commercial tenants to perform such testing for their employees on site? **Consider these recommendations from our LP attorneys who have advised clients on these issues.** *Authored by Robin Black*
2. Due to the pandemic and the resulting economic downturn, applicable federal rates (AFRs) set by the IRS are still low, so now is a great time to take advantage of some advanced estate and gift tax planning options. **Learn how to use an Intentionally Defective Grantor Trust**

**(IDGT) to transfer assets while
minimizing estate tax implications.**

Authored by Steven Kriz

3. Earlier this month, Chicago Department of Public Health Commissioner Allison Arwady, M.D., issued an Emergency Travel Order directing travelers entering or returning to Chicago from states meeting certain benchmarks indicating a surge in new COVID-19 cases to quarantine for a 14-day period from the time of last contact within the identified state. Since the first order was issued, several states have been added to the list and it continues to be updated. The Emergency Travel Order presents unique issues for **employers** and **community associations** . Our LP attorneys continue to monitor developments, and are available to discuss any specific concerns you may have as a result of the travel order.

For more resources and LP's response to COVID-19, visit this webpage .