

Notice 2021-20 Guidance on Partial Suspensions

No Partial Suspension	May Have Partial Suspension
Pursuant to government orders, customers stay home and business experiences a reduction in demand for its products or services	Suppliers are unable to make deliveries of critical goods or materials
Business voluntarily suspends operation or trade or business or voluntarily reduces hours	Closure causes business operations to suspend for certain purposes, but not others if, under the facts and circumstances, the operations that are closed are more than a nominal portion of business operation
Workplace is closed by a governmental order, but continued business operations are comparable to pre-closure operations.	If all, or all but a nominal portion, of an employer’s business operations may continue, but the operations are subject to modification due to a governmental order (for example, to satisfy distancing requirements), such a modification of operations due to a governmental order if the modification required by the governmental order has more than a nominal effect.
Required modifications to customer behavior (for example, mask requirements or making store aisles one way to enforce social distancing) or that require employees to wear masks and gloves while performing their duties will not result in more than a nominal effect on the business operations.	If an employer incurs a significant delay (for example, beyond 2 weeks) in moving operations to comparable telework (for example, implementing telework policies or providing employees with equipment to telework), business may be deemed subject to a partial suspension during transition period.
Employer is able to continue operations comparable to its operations prior to closure through telework.	A governmental order that results in a reduction in an employer’s ability to provide goods or services in the normal course of the employer’s business of not less than 10 percent will be deemed to have more than a nominal effect on the employer’s business operations.