Legislative Guidance for Congregation

This is a confusing time. As we all deal with issues of health and safety that very few of us considered even a month ago, we are also faced with a changing financial landscape for our congregations, and new regulations regarding how we deal with employees and budgets. Below is a summary of some of the new legislation that has been passed at a federal level together with some analysis and recommendations to work with our congregations and employees as we move forward. Please feel free to contact me with your questions as we work together.

Peace,
Katie Easterlin

Coronavirus Employment Legislation

On March 18, 2020 the President signed into law The Families First Coronavirus Response Act. This Act includes two additional provisions and guidance to employers and employees. At a high-level the act provides sick leave for employees impacted by COVID-19 who either have the virus or are caring for someone who does. The Act goes into effect April 1, 2020 and expands on some of the existing provisions in the Family and Medical Leave Act (FMLA). Most, if not all, of our congregations are small employers and were previously exempt from some of the FMLA regulations because we employ less than 50 employees. However, the provisions of this act, include all employers with under 500 employees until December 31, 2020. There are some exemptions and employers can file in the event that they need to do so.

Please view this webcast to view further details on the provision and required actions as an employer through the church: https://www.youtube.com/watch?v=8VLMQL0khwE&feature=youtu.be

This Act prevents an employer from requiring an employee to immediately use personal, vacation, or sick time, that is, Paid Time Off (PTO), if they do not go into work due to COVID-19 concerns. Those concerns include feeling ill due to possible exposure to the virus or caring for someone who may have been exposed. During this time employees have the right to 2/3 of their pay based on their regular wage. Employees are entitled to 80 hours (10 days) of sick leave and they cannot be required to use their Paid Time Off until the 80 hours have been expended. This is on top of any existing sick leave provided in benefits. This coverage does not go into effect until April 1st, 2020.

It is designed to be budget neutral and organizations can apply for a tax credit. For those employees already on sick leave, you can only apply for the credit for any leave after April 1st. An example of the breakdown from the webinar can be seen here.
If you have employees who take sick leave under this provision, please keep documentation to back up COVID-19 leave reasons, i.e. doctor’s note, guidance of a COVID-19 test etc. This is in the event that you are ever audited by the Department of Labor or IRS. Most payroll systems have set up code to track payroll associated with the FFCRA. Therefore, please review any guidance from your payroll provider on how to track.

**Additional Resources**

- The [Department of Labor](#)
- The [Internal Revenue Service](#)
- The [Georgia Department of Labor](#)

**Note About Contract Employees**

If you are unable to keep contract employee employed, they might be eligible for unemployment benefits. The process flow for unemployment benefits can be found on the [Diocesan COVID-19 resources](#) page.

**Teleworking**

The Diocese recently released some best practices around workplace flexibility. If you have an employee that is caring for a sick loved one and is offering to telework during that time period, please consider using the following resource: [https://bit.ly/EDOGWorkFlexibility](https://bit.ly/EDOGWorkFlexibility)

Again, please contact the Diocesan Office with your questions. This is a stressful and confusing time for all of us, and our intent is to make these new regulations as easy to comply with as possible.
The CARES Act

The Episcopal Church, through the Church Alliance, was able to draft a resource document on the CARES Act and how it benefits our churches. Please see the Diocesan COVID-19 resources for a complete run-through of the Act.

Our congregations with staff and mortgage payments should reach out to Canon Easterlin for more information on the following:

- **Paycheck Protection Program**: There is $350 billion allocated for the Small Business Administration to provide loans of up to $10 million per business. Any portion of that loan used to maintain payroll, keep workers on the books or pay for rent, mortgage and existing debt could be forgiven, provided workers stay employed through the end of June.

The FAQ for the document does not exempt religious entities from applying for the support. The Diocese will serve as a central location to provide guidance on the application process as you prepare for submission.

To review guidance on the program please review the Diocese of Georgia Paycheck Protection Program Application Guidance on the Diocesan COVID-19 resources page.

Additional Resources

- [K&L Gates Law Firm Care Act Guidance](#)
- [Small Business Association](#)
- [Georgia Small Business Association](#)
- [US Senate Committee on Small Business](#)