



Churches of God
General Conference

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DATE: March 30, 2020

To: CGGC Churches and Conferences

From: Bob Stephenson
CGGC Director of Finance & Treasurer

Re: **Federal legislation regarding COVID-19**

In response to COVID-19, U.S. Congress has passed some legislation in recent weeks that do apply to churches. One such piece of legislation is the Families First Coronavirus Response Act which is, and will be referred to as FFCRA. A part of this act Section C referred to as the Emergency Family and Medical Leave Expansion Act, or EPSLA.

Until FFCRA was passed, our churches and conferences were not obligated to follow the Family and Medical Leave Act, if for no other reason than we do not have entities with 50 or more employees. However, for the remainder of the 2020 calendar year the FFCRA has expanded the application to employers with less than 50 employees, including non-profits with no exemption for the church. Furthermore, employers are required to make their employees aware of the requirements of employers during this virus crisis. The compensation requirements are to be implemented within 15 days of April 1.

I am attaching three pieces of information that should be helpful to you. One is from our agency we work with for our medical insurance plan. This piece is a good summary of what the US Department of Labor has posted regarding the FFCRA paid leave requirements. Another piece of information is a copy of the sample employee rights that employers are required to present to their employees. This sample was prepared by the U.S. Department of Labor's Wage and Hour Division. My suggestion would be for each employer to post this sample, or if your employees are staying at home by order, etc., present it to them via email as well. The third piece of information I am attaching is from Church Law and Tax providing some instruction on how church employers can get reimbursed by the federal government for their required costs in employee compensation which can also include medical insurance expenses. You will note that there is a caveat to deal with regarding clergy in particular.

With the very recent passing of the Federal CARES Act for Nonprofits – Pandemic Stimulus, it is my understanding that loans will be made available at low interest and when particular requirements are met, can be forgiven. One of those requirements appears to be keeping employees on the payroll between March 1 and June 30. The administration of these loans is in the process of being developed and will be forthcoming from the federal government. I will update you when this information

becomes available. So far I do not know if these loans will be available to churches. The loans will be available for employee compensation expenses including medical insurance premiums, facilities costs and debt service during this crisis. Again, I will provide further updated information when it becomes available to me in a way that I know the information is accurate and is in a format that is hopefully reasonable to understand.