

Checklist for Emergency Telecommuting Preparation

- Determine under which circumstances telecommuting will be permitted.
 - Employee requests to work from home.
 - To care for a family member.
 - As a social-distancing precaution.
 - As a reasonable accommodation due to a disability.
 - Required by the employer.
 - To promote social distancing.
 - For employees showing signs of illness.
 - For employees returning from travel to an affected area or exposed to a contagious individual.
- Identify which positions are/are not conducive to working from home.
 - Positions that can be regularly performed remotely.
 - Positions that include some job duties that can be performed remotely.
 - Positions that do not allow for remote work.
- Identify the equipment necessary for employees to work from home.
 - Determine if employees will be permitted to use personal devices/home computers for business purposes.
 - Determine if additional hardware must be purchased and identify the budget and timeline necessary for these items.
- Identify the software needed for employees to work from home.
 - Coordinate with the IT department to install software as required.
 - Designate a point of contact within the IT department to troubleshoot and assist teleworkers.
- Develop and implement a telecommuting policy.
 - Address timekeeping procedures for nonexempt employees if these will differ for teleworkers and address expectations for preapproved overtime work.
- Develop an information security policy for remote workers.
- Determine what level(s) of access will be permitted to the organization's networks and how access will occur.
 - Determine if a virtual private network (VPN), remote desktop or portal exists and if not, determine if this technology is necessary for secure remote access to the organization's network.
- Communicate the telecommuting policy and procedures to employees.
- Develop a telecommuting agreement to be completed by the employee and his or her supervisor.

Memo: Temporary Telecommuting Arrangements

To: All Staff

From: Management

RE: COVID-19 Temporary Telecommuting Arrangements

Due to the current COVID-19 (coronavirus) outbreak, many employees are inquiring about the ability to work from home. [Ministry name] is implementing voluntary temporary telecommuting arrangements for employees whose job duties are conducive to working from home but who do not regularly telecommute. However, there are some positions at [Ministry name] that require the employee to be physically present in the workplace. These employees are defined as essential personnel.

Essential personnel include the following positions:

[Insert position titles]

Essential personnel are expected to report to work as scheduled unless otherwise notified. Regular leave policies and procedures should be followed for employees who are unable to report to work.

Positions approved to work from home temporarily include the following:

[Insert position titles]

Additional positions may be considered on a case-by-case basis.

These arrangements are expected to be short term, and [Ministry name] will continue to monitor guidance from health officials and the need for remote work arrangements. Employees should not assume any specified period of time for telework, and [Ministry name] may require employees to return to regular, in-office work at any time.

Should the current health crisis warrant, [Ministry name] may require all employees, with the exception of essential personnel, to work from home. Employees should be proactive with department managers in preparing for these circumstances to ensure employees have the resources necessary to work remotely.

Temporary Telecommuting Policy

In the event of an emergency such as a weather disaster or pandemic, [Ministry name] may allow or require employees to temporarily work from home to ensure business continuity.

Procedures:

In the event of an emergency, [Ministry name] may require certain employees to work remotely. These employees will be advised of such requirements by the department manager. Preparations should be made by employees and managers well in advance to allow remote work in emergency circumstances. This includes appropriate equipment needs, such as hardware, software, phone and data lines. The IT department is available to review these equipment needs with employees and to provide support to employees in advance of emergency telework situations.

For voluntary telework arrangements, either the employee or department manager can initiate a temporary telecommuting agreement during emergency circumstances. The employee and manager will discuss the job responsibilities and determine if the job is appropriate for a telecommuting arrangement, including equipment needs, workspace design considerations and scheduling issues.

A telecommuting agreement will be prepared by human resources and signed by the employee and his or her manager.

The employee will establish an appropriate work environment within his or her home for work purposes. [Ministry name] will not be responsible for costs associated with the setup of the employee's home office, such as remodeling, furniture or lighting, nor for repairs or modifications to the home office space.

[Ministry name] will determine the equipment needs for each employee on a case-by-case basis. Equipment supplied by the organization is to be used for business purposes only.

Consistent with the organization's expectations of information security for employees working at the office, telecommuting employees will be expected to ensure the protection of proprietary ministry and customer information accessible from their home office.

Employees should not assume any specified period of time for emergency telework arrangements, and [Ministry name] may require employees to return to regular, in-office work at any time.

Short-Term Telecommuting Agreement

Employee Information

Name: _____ Hire date: _____

Job title: _____ Department: _____

FLSA status: Exempt Nonexempt

This temporary telecommuting agreement will begin and end on the following dates:

Start date: _____ Temporary work location: _____

End date: _____ Employee Schedule: _____

The employee agrees to the following conditions:

- The employee will remain accessible and productive during scheduled work hours.
- Nonexempt employees will record all hours worked and meal periods taken in accordance with regular timekeeping practices.
- Nonexempt employees will obtain supervisor approval prior to working unscheduled overtime hours.
- The employee will report to the employer's work location as necessary upon directive from his or her supervisor.
- The employee will communicate regularly with his or her supervisor and co-workers, which includes a weekly written report of activities.
- The employee will comply with all [Ministry name] rules, policies, practices and instructions that would apply if the employee were working at the employer's work location.
- The employee will maintain satisfactory performance standards.
- The employee will make arrangements for regular dependent care and understands that telecommuting is not a substitute for dependent care. In pandemic circumstances, exceptions may be made for employees with caregiving responsibilities. Not applicable during Coronavirus Crisis
- The employee will maintain a safe and secure work environment at all times.
- The employee will allow the employer to have access to the telecommuting location for purposes of assessing safety and security, upon reasonable notice by the ministry.
- The employee will report work-related injuries to his or her manager as soon as practicable.

[Ministry name] will provide the following equipment: _____

The employee will provide the following equipment: _____

The employee agrees that [Ministry name] equipment will not be used by anyone other than the employee and only for business-related work. The employee will not make any changes to security or administrative settings on [Ministry name] equipment. The employee understands that all tools and resources provided by the ministry shall remain the property of the ministry at all times.

The employee agrees to protect ministry tools and resources from theft or damage and to report theft or damage to his or her manager immediately.

The employee agrees to comply with [Ministry name]'s policies and expectations regarding information security. The employee will be expected to ensure the protection of proprietary ministry and customer information accessible from their home offices.

[Ministry name] will reimburse employee for the following expenses:

Employee will submit expense reports with attached receipts in accordance with [Ministry name]'s expense reimbursement policy.

The employee understands that all terms and conditions of employment with the ministry remain unchanged, except those specifically addressed in this agreement.

The employee understands that management retains the right to modify this agreement on a temporary or permanent basis for any reason at any time.

The employee agrees to return ministry equipment and documents within five days of termination of employment.

Employee signature: _____ Date: _____

Manager signature: _____ Date: _____

Human resources signature: _____ Date: _____

TO: Conference Ministers, Conference Attorneys, Covenant Partners

FROM: Office of General Counsel

DATE: April 15, 2020

RE: Unemployment for Church Workers

MEMORANDUM

Please feel free to distribute this memorandum. It is not intended as legal advice to any particular individual or church setting.

I. Introduction

The Office of General Counsel is receiving numerous inquiries about the availability of unemployment benefits to lay church workers and clergy. This memorandum is intended to explain the current status of unemployment compensation for church workers in light of the new federal CARES Act. There are several unemployment assistance programs included in the CARES Act (with enough new acronyms to impress even the most seasoned United Church of Christ members), and church settings should review the information below carefully. Church settings are reminded that individual states are controlling the unemployment assistance process; accordingly, there may be no one right answer to questions that individuals have regarding how they apply for benefits, how the benefit amount is determined, and when they can expect to receive benefits. Individuals who believe they are eligible for unemployment are encouraged to apply directly with the appropriate agency in their state.

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II. Executive Summary

Most church workers are not covered by state unemployment insurance programs.

Church workers, including clergy, who are unemployed due to COVID-19 related reasons may be eligible for unemployment compensation under the Pandemic Unemployment Assistance (PUA) and Federal Pandemic Unemployment Compensation (FPUC) provisions of the CARES Act. Church workers must have their eligibility determined by their state, and each state will follow its own process for making that determination.

III. Church Workers and Unemployment

Many of our United Church of Christ Local Churches and other settings have been surprised to learn that church workers who are terminated are generally not eligible for unemployment compensation through the state's unemployment insurance program. Under federal law and in most states, churches are exempt from paying into the state's unemployment insurance program, or "unemployment taxes." While churches may be able to participate voluntarily in the state unemployment insurance system or participate as a self-insured employer by reimbursing the state for payments made after an employee is terminated, most churches do not. Thus, when church workers are terminated from employment, most are not eligible for unemployment benefits.

IV. Pandemic Unemployment Assistance (PUA)

The CARES Act provides a new unemployment benefit to individuals who are not normally eligible for state unemployment benefits. This benefit is called Pandemic Unemployment Assistance (PUA). It is available to workers not normally eligible for state unemployment compensation, including 1) those not eligible in general for state unemployment benefits (like most church workers) and 2) those who have exhausted all rights to state unemployment benefits.

A. Eligibility for Benefits

PUA includes church workers whose employers do not pay into state unemployment compensation systems.¹ To be eligible, individuals must certify that they are able and available to work but are unemployed, partially unemployed, or unable or unavailable to work for the following COVID-19-related reasons:

- The individual has been diagnosed with COVID-19, or is experiencing symptoms of COVID-19 and is seeking a medical diagnosis;
- A member of the individual’s household has been diagnosed with COVID-19;
- The individual is providing care for a family member or a member of the individual’s household who has been diagnosed with COVID-19;
- A child or other person in the household for which the individual has primary caregiving responsibility is unable to attend school or another facility that is closed² as a direct result of the COVID-19 public health emergency and such school or facility care is required for the individual to work;
- The individual is unable to reach the place of employment because of a quarantine imposed as a direct result of the COVID-19 public health emergency;
- The individual is unable to reach the place of employment because the individual has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
- The individual was scheduled to commence employment and does not have a job or is unable to reach the job as a direct result of the COVID-19 public health emergency;

¹ Guidance from the Department of Labor states: “Eligibility for PUA includes those individuals not eligible for regular unemployment compensation or extended benefits under state or federal law or pandemic emergency unemployment compensation (PEUC), including those who have exhausted all rights to such benefits. Covered individuals also include self-employed individuals, those seeking part-time employment, and individuals lacking sufficient work history. **Depending on state law, covered individuals may also include clergy and those working for religious organizations who are not covered by regular unemployment compensation.**” (emphasis added)

² A school is not considered “closed” as a direct result of COVID-19 after the date the school year is originally scheduled to end.

- The individual has become the breadwinner or major support for a household because the head of the household has died as a direct result of COVID-19;
- The individual has to quit his or her job as a direct result of COVID-19; or
- The individual's place of employment is closed as a direct result of the COVID-19 public health emergency.

Workers who are eligible to receive paid leave (such as under the paid FMLA or paid sick leave provisions of the Families First Coronavirus Response Act) are not eligible for PUA.³ Workers who can work remotely are also not eligible to receive PUA.

To receive benefits under PUA, workers must first be officially determined ineligible for state unemployment compensation benefits. Each state will have their own process for workers to follow; individuals should check with the appropriate agency in their state. **Further, each state is required to enter into an agreement with the Department of Labor to receive federal funds to implement to PUA program.** It is difficult to determine how the states' own progress in fulfilling the federal requirements will affect workers' ability to obtain benefits in a timely manner.

B. Benefits Duration and Calculation

Benefits under PUA are available up to 39 weeks for periods of unemployment between January 27, 2020 (retroactive) and December 31, 2020. Benefits will only be available for each week that a qualifying reason exists. The amount of the benefit is the same as it would be under Disaster Unemployment Assistance (DUA), a federal program that provides unemployment assistance to individuals not normally eligible for unemployment compensation when the President has declared a major disaster. Each state calculates DUA benefits differently, based on the provisions of state law for unemployment compensation in the state where the disaster

³ Some workers may be eligible to receive Disaster Unemployment Assistance (DUA), where the President has declared a major disaster. These individuals are not eligible for PUA for weeks that they already receive DUA.

occurred. Accordingly, individuals should seek guidance on the amount of benefits from the appropriate agency in their state.

V. Federal Pandemic Unemployment Compensation (FPUC)

The CARES Act also provides an additional benefit to workers who are eligible to receive PUA (see above), called Federal Pandemic Unemployment Compensation (FPUC). This includes church workers receiving PUA. FPUC is an additional \$600 per week that is automatically added to benefits under PUA—no additional application is needed. FPUC is available for weeks of unemployment beginning on or after the date on which **the worker's state enters into an agreement with the Department of Labor**, through July 31, 2020.

VI. Pandemic Emergency Unemployment Compensation (PEUC)

If your church setting is one of the few required to pay unemployment taxes or that voluntarily pays unemployment taxes, then any employee that is terminated without fault due to COVID-19 should be eligible for state unemployment benefits regardless of the CARES Act.⁴ Once ordinary unemployment benefits have been exhausted, these workers may be eligible for additional benefits under the CARES Act Pandemic Emergency Unemployment Compensation (PEUC) program, which will be administered by each individual state. Employees must apply for the PEUC benefits, which provides up to 13 weeks of additional benefits at the state unemployment compensation level. PEUC benefits begin with weeks of unemployment ending April 5, 2020, and end by December 31, 2020. **PEUC benefits are only available in states that have entered into an agreement with the Department of Labor.**

Individuals who are eligible for PEUC are also eligible for the additional \$600 benefit under FPUC, described above. The FPUC benefit does not require an additional application.

⁴ Churches that reimburse the state for unemployment benefits may be eligible for reimbursement from federal funds up to one-half the cost of the benefits under Section 2103 of the CARES Act. Section 2103 is beyond the scope of this memorandum.

Once an individual who is eligible for PEUC exhausts the benefit, the individual is eligible to apply for PUA, as described in III.

VI. Effect of Unemployment on Paycheck Protection Program Loans

Churches that have obtained Paycheck Protection Program loans should carefully consider whether terminating employees during the period of the loan will impact the amount of the loan that can be forgiven. Churches may wish to consult an accountant for more information.

Dear Team:

On (Insert Day of Week), Month XX, 2020 one of our team members tested positive for Coronavirus. This is the first known case involving one of our employees at (insert campus if relevant). On Month XX, 2020 our team member was on the premises at (add address or campus location if relevant) for a short time. Once, home the team member began experiencing symptoms, received the test and immediately self-quarantined him/herself.

If you were on the premises at (location), (date) please contact your physician for guidance. At this time, we do not know of any specific contact our team member had with anyone else on the premises. Please remember to continue to wash your hands, wear your masks, and continue social distancing at all times.

If you have any questions or need any assistance, please don't hesitate contact XXXXXXXX at XXXXXX.

1. Q: All of our church's employees are half-time with other jobs outside of the church. We are eligible to receive the PPP loan/grant, but it may not be enough to sustain the employees, due to the loss of income from outside sources. After quarantine, some employees may need to seek other employment, and therefore leave the church before the required 8 weeks to qualify for loan forgiveness. Would it be better for the employee to stop working and collect COVID unemployment, if they can forecast that they will need to leave their position at the church?

A: Thank you for your question, it is certainly pertinent to this difficult time. Your church would be well advised to consult with a CPA to determine whether the church will be in a position to repay the PPP loan if employees stop working and seek other employment. The church's entire financial position should be considered. We do not want to leave the church with substantial financial debt if the employees leave. A comprehensive analysis of the church's financial position should be undertaken before the loan is entered into.

2. Q: Are employees with reduced hours eligible for unemployment benefits?

A: In many cases, employees who are partially unemployed as a result of COVID-19 are eligible for partial unemployment benefits.

3. Q: Are Pastor's salary covered under this?

A: Federal law dealing with economic benefits available to the downturn in the economy following COVID-19, do not make a distinction between payroll covering a pastor as opposed to other employees. However, you are best to consult with a CPA before entering into a PPP loan.

4. Q: Can a church with a substantial endowment be expected to use that endowment and not reduce its original 2020 budget expenses?

A: A church's 2020 budget, and any reduction of it, can only be considered in light of numerous factors going forward including anticipating revenue throughout the balance of current stay-at-home orders and expected giving thereafter. Whether downturn should be offset by budget reductions or supplemented by the church's endowment can only be made by an analysis of the church's position and expectations.

5. Q: Can church employees file for unemployment insurance due to the COVID-19 disaster? If not, what other assistance is available?

A: In many cases, employment benefits have been expanded to cover those who (like church employees in many cases) were not previously eligible for unemployment insurance benefits. You may wish to encourage your employees to file for unemployment insurance benefits as needed.

6. Q: Can you please discuss the employment requirements for those who have applied for the Paycheck Protection Program? Thank you!

A: The employment requirements and overall payroll requirements for the PPP are complex. I would be doing you a disservice in attempting to answer the question very briefly. I would suggest you talk with your SBA lending institution, a CPA and/or the church's financial advisor. It is important that the

church fully understand all ramifications of the PPP, including the possibility that all or part of the loan may not be forgiven and become due and payable.

7. Q: Do many churches pay unemployment benefits through the Reimbursement Method, offering through the DUA in MA for non-profit organizations?

A: Unemployment benefits programs vary from state to state. In California, churches may opt in or out of the unemployment benefits program. Most opt out. However, current federal legislation has, in many cases, made unemployment insurance benefits available to individuals who, for other reasons, would otherwise be ineligible to receive such benefits.

8. Q: Given expected reductions in support to the Presbytery, what, if any, protections are there for judicatory staff?

A: Your question is an interesting one. Being unfamiliar with requirements of your individual presbytery, I would suggest that this question may be best answered by that organization.

9. Q: How can other non-profit (Feeding Children International of Stewart.org) benefit from this program?

A: Most of the current COVID-19 disaster relief programs are equally available to non-profits as they might otherwise be available to churches.

10. Q: How do church employees that would file for unemployment normally and be rejected because most churches do not pay unemployment tax (because they are exempt and choose not to...), is the provision in section 2102 specifically allow church staff to take park in the Unemployment Insurance areas "who do not normally qualify for unemployment"? Is there a different way to apply for unemployment for church staff to get approved and not rejected because of the existing lack of churches paying unemployment taxes?

A: While churches in many jurisdictions may opt out of the state unemployment benefits program, current federal legislation is allowing unemployment insurance benefits to individuals who would otherwise be rejected because of their employer does not contribute to the program. Your individual state program should be consulted in this matter and the employees should be encouraged to apply for the benefits.

11. Q: How do we maintain our staff during these trying financial times?

A: Maintaining staff during this difficult time is a problem faced by religious and secular employees alike. I hope that our webcast on April 15th provides some helpful information to you.

12. Q: How does one deal with a staff member who is adamant that they will not take a temporary pay cut if necessary. Adamant to the point of saying "if that happens, I'm out-of-here"? The individual is in a key position.

A: It is difficult for many staff members to understand the magnitude of the impact of the COVID-19 disaster on religious employers. If a staff member is adamant that they will not accept a temporary pay cut it may be the only option of your organization to lay that position off, at least temporarily. Most churches face this difficult situation but approach it from the perspective of doing what is in the overall best interest of the organization.

13. Q: How/if to pay musicians who are not able to fulfill all responsibilities of their contracts?

A: Without reviewing the state law in your jurisdiction, it is safe to say that many contracts will become void or voidable, at least in part, if their fulfillment is impossible due to circumstances beyond the parties of the contract. This matter should be addressed directly with the musicians and see if a temporary renegotiation of the contract is possible so that the musicians are paid for the time that they actually work (assuming that they are working.)

14. Q: I am especially concerned about Safe Church practices for churches in the area of zoom, and Youtube. Especially in how we protect people's privacy and protect children as we post videos to Youtube.

A: You are right to be concerned about the safety and confidentiality of information during this time of telecommuting. This is an issue we will address in the April 15th webcast.

15. Q: How pastors can educate the laity that cutting hours means less work from the pastor? My congregation just cut my hours to 15 and when I asked them to do a specific task, the moderator said, "So you aren't willing to work more than the 15 hours we pay you for?"

A: Generally speaking, an individual who is only working 15 hours per week is considered a non-exempt employee. Non-exempt employees are paid for the actual hours that they work. So, if an individual works 15 hours, they should be paid for 15 hours. If they work more than that, they should be paid more than that. There is a defense to wage claims by ministers called the "ministerial exception," however, an explanation of that application is very long and detailed.

16. Q. I complete my interim contract this Sunday April 19. I was scheduled for a trial sermon and vote on March 26 and my start date would have been May 3 before the social distancing. Now I am in limbo with no employment after this Sunday. Am I eligible for unemployment?

A: Generally speaking, unemployment benefits are based on an ongoing prior employment history. However, given the uncertainty of our current situation, I would suggest that you contact the unemployment insurance benefits agency in your state to see if you are eligible for unemployment benefits based on your employment and the expected employment you lost due to the COVID-19 crisis.

17. Q: I'm particularly interested in CARES Act section 2301. Is the credit limited to the amount of payroll tax due or is the available credit in excess of the payroll tax refunded to the employer. Example: taxpayer has one eligible employee who will earn \$10,000 between March 13 and December 31. Would the total available credit be limited to \$765 (\$10,000 times 7.65%) or would it be \$5000 with the excess over \$765 being refunded to the taxpayer?

A: Thank you for your question, it is certainly pertinent to this difficult time. Your church would be well advised to consult with a CPA to determine whether the church will be in a position to repay the PPP loan if employees stop working and seek other employment. The church's entire financial position should be considered. We do not want to leave the church with substantial financial debt if the employees leave. A comprehensive analysis of the church's financial position should be undertaken before the loan is entered into.

18: Q: Is it appropriate to compare total givings - say for the Month of March - as compared to previous givings; if there is a 25% decrease; decrease salaried employees thru time and salaries - by that same percentage? Then adjust accordingly, as time progresses, while we are going through this pandemic?

A: During the COVID-19 crisis many employers are reducing salaries in order to maintain the viability of the organization. In reducing salaries, you must do so in a non-discriminatory manner. Also, keep in mind that rates of pay (hourly or salaried) must not fall below your state's minimum wage requirements. Also, be aware that a reduction in compensation may result in a particular employee no longer qualifying to be exempt. That employee then becomes a non-exempt employee. Increase in the rates of pay post-pandemic would be expected based on a comparable increase in the organization's revenue.

19. Q: Loans that become grants, \$10,000 off the top loans, and other options being advanced by government.

20. Q: Must part-time (15 hrs/week) hourly employees, who choose to not work because existing medical conditions, be paid during this time period of sheltering at home?

A: Only employees who meet one or more of the specific six criteria under the Emergency Paid Sick Leave Act are eligible for the 80 hours of paid sick leave that congress recently passed. However, an individual who chooses not to work because of an existing medical condition may likely not meet one of those criteria. However, that individual may be eligible for paid sick leave under a state program or an employer policy in your jurisdiction.

21. Q: Normally church employees are not eligible for unemployment, are there exceptions for this unique time?

A: In many cases, employment benefits have been expanded to cover those who (like church employees in many cases) were not previously eligible for unemployment insurance benefits. You may wish to encourage your employees to file for unemployment insurance benefits as needed.

22. Q: We are finding it difficult to find a banking institution that is still accepting applications, as they are all maxed-out or we need to be a current or established banking customer. What other non-loan options are available that would help us continue paying (and retaining) our employees should tithing drop significantly?

A: I am sorry to hear that you are finding difficulty locating a lending institution. I have heard that some lending institutions are only working with pre-existing customers. I encourage you to research all institutions in your area that handle SBA loans as the SBA loans are the one that provides the Payroll Protection Program recently put in place by congress.

24. Q: We are told conflicting things regarding our gathering together. Some say we are suppose to self-quarantine ourselves in our homes and others say that it is OK to meet as long as it is with 10 people or less and we stay 6 feet apart. I church in our community continues to meet in small groups and they are staying more than 6 feet away from each other. I wonder if we should be offering the same thing. Other churches are meeting together in larger numbers in cars. Some pass out orders of service as people drive in and others are outside of their cars chatting or talking with windows down and less than 6 foot apart. It is confusing. Thanks, Duane

A: Hello Duane, your church is not the only one confused by many of the stay-at-home orders. I would ask you to contact the health department in the county in which your church is located so that you can comply with the orders that are issued. As a word of caution, we have experienced clients who have continued with small group gatherings that, unfortunately, may well have contributed to the spread of the virus in their area. I wish you well.

25. Q: We would like an update on church employees eligibility for unemployment insurance.

A: In many cases, employment benefits have been expanded to cover those who (like church employees in many cases) were not previously eligible for unemployment insurance benefits. You may wish to encourage your employees to file for unemployment insurance benefits as needed.

26. Q: What does a furlough look like for part-time church employees who cannot do their jobs while the church is closed?

A: Different states treat "furloughs" differently. You need to identify the law specifically applicable to your state. As an example, in California, an individual who is "furloughed" and does not return to work within the pay period, is effectively terminated and vacation and PTO time must be paid out to the individual.

27. Q: What happens we are cleared to return to work?

A: Please follow closely the requirements of your state, county, and city as these entities begin to implement requirements for return to work.

28. Q: While not at this point, at last meeting our Personnel Committee tried out some scenarios around furloughing staff. In our area, we have heard that one employee is furloughing employees but paying 100% of health insurance. We are interested in other supportive ideas in the event that staff has to be temporarily reduced.

A: In furloughing staff, you need to know what the law is in your particular state. Some jurisdictions (California) a furloughed employee who does not return to work with in the same pay period must be paid out all vacation/PTO time. This is a tremendous expense to the employer. Further, continued payment of health benefits by the employer may be dictated by the health plan provider. I would suggest that your personnel committee consult with the plan provider to make sure that you are doing so consistently with the terms of the plan.

29. Q: Will there be any relief given by the Board of Pensions from benefit costs to lower the church's benefit costs so the church can keep their employees and continue doing ministry for the church and spreading the gospel?

A: While I appreciate your question regarding the Board of Pensions, I am unable to answer that question specifically. I would suggest that it be redirected specifically to the Board of Pensions. I hope that they are able to accommodate you.