

Federal Relief Legislation for Clubs

March 31, 2020

Presented by:

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Coronavirus What Clubs Need to Know



Listen to NCA's Special Coronavirus Town Hall

Joe Trauger

**Vice President of Government Relations
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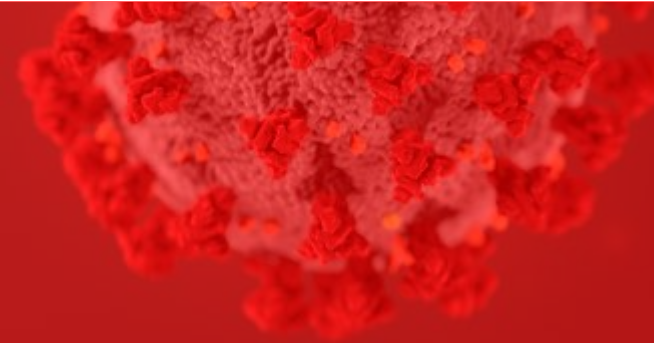
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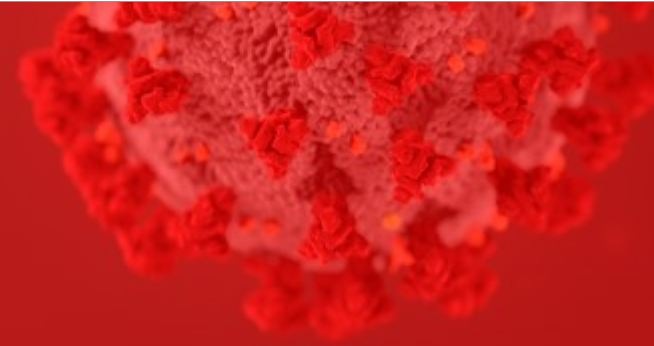
Considerations Clubs Need to Make During This Time



- Staffing Needs
- Making Adjustments (furloughs/layoffs)
- Anti-discrimination laws
- Compliance with WARN laws (State and Federal) for closures and mass layoffs
- OSHA standards for workplace safety
- Notice and compliance under labor agreements

- Leave of Absence laws (FMLA)
- Privacy laws regarding medical records
- Limit dissemination of information to only those who need to know
- Discrimination laws (race, age, sex) also apply
- Communicate with employees

Families First Act



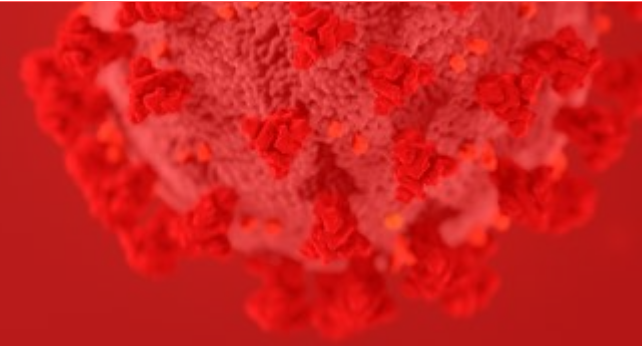
- Signed into law March 18, 2020
 - Effective April 1, 2020
 - Expires December 31, 2020
- Employers with 500 or fewer employees
- Creates temporary paid FMLA leave
- Temporary paid sick leave
- Limited “business jeopardy” exemption on case-by-case basis
- Tax Credits
- Guidance From Treasury Department and Department of Labor
 - March 24 and March 30 guidance
 - FAQ includes useful scenarios
 - Up on nationalclub.org/coronavirus

Families First Act



- Paid Family Leave of up to 12 weeks
 - Employees who have worked 30 calendar days are eligible
 - First 10 days unpaid
 - Only available when employee is unable to work (or telework) or school/childcare closed for minor child
 - After 10 days employees entitled to pay at not less than 2/3 regular rate of pay
 - Job protection and health benefits continuation apply
 - Payroll tax credit to offset
- Paid sick leave for full time is 80 hours – part time based on number of hours over two-week period
 - Quarantine/isolation order/self-quarantine
 - Symptoms and seeking diagnosis
 - School/daycare closure
 - Anti-retaliation and enforcement penalty provisions
 - Payroll credit to offset
 - Must provide notice to employees

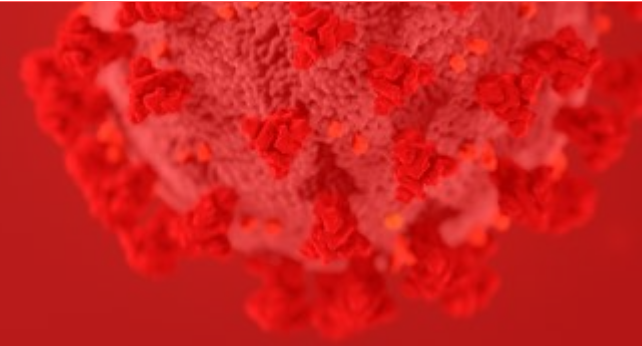
CARES Act



- CARES Act Enacted March 27, 2020
- \$2.2 trillion
- Small Businesses Loans
 - Total of 29 501(c) types
 - Charitable Organizations 501(c)3 eligible
 - Veterans Organizations 501(c)19 eligible
 - 501(c)7 and 26 other categories not eligible
 - 277 Clubs eligible
 - Lines of Credit
- SBA Economic Injury Disaster Loans
 - All 501(c) organizations eligible
 - Up to \$2 million for working capital

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CARES Act



- Shut down due to COVID-19 or 50 percent reduction in receipts from previous year
 - What is included in gross receipts
 - Dues?
 - Assessments?
 - Refundable credit against payroll taxes
 - Up to 50 percent of the first \$10,000 of wages per paid employee during affected quarter
 - Claimed on quarterly payroll tax return
- Payroll Tax Deferment
 - Employers may defer employer portion of payroll taxes (OASDI)
 - Remit 50 percent by the end of 2021
 - Remaining 50 percent by the end of 2022

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