



STATE OF RHODE ISLAND  
**DEPARTMENT OF ADMINISTRATION**  
**Enterprise Policy**

**Pandemic Recovery Office – CRF Payroll Policy - 2020**

**Pandemic Recovery Office**

**Policy for Charging Public Employee Payroll To the Coronavirus Relief Fund**

Date of The Last Revision: November 16, 2020<sup>1</sup>

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**1. Purpose**

To implement the guidance of the United States Department of Treasury and the Treasury Office of Inspector General concerning the use of the Coronavirus Relief Fund (“CRF”) to cover public employee payroll and benefits costs. State Agencies may only charge payroll and benefits expenses to CRF with the authorization of the Office of Management & Budget (“OMB”), and all associated RIFANS journal entries will be subject to OMB approval.

**2. Applicability**

This policy applies to all state agencies, offices, departments, divisions, commissions, boards, councils, or other entities of the State, as well as public colleges, municipalities, quasi-public entities and other governmental entities receiving CRF money from the State.

**3. Definitions**

**Payroll and Benefit Expenses** includes the cost of salary and wages, certain hazard pay and overtime, but not workforce bonuses, plus the cost of benefits, including, but not limited to, the costs of all types of leave (e.g. vacation, family-related, sick, military, bereavement, sabbatical, jury duty), employee insurance (e.g. health, life, dental, vision), retirement (e.g. pensions, 401(a), 401(k)), unemployment benefit plans (federal and state), workers compensation insurance, and Federal Insurance Contributions Act (FICA) taxes (which includes Social Security and Medicare taxes).

**State Agency** means any state agency, office, department, division, commission, board, council, or other entity of the state, including quasi-public agencies and colleges.

**4. Policy**

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<sup>1</sup> Section 4.B.2.iii was revised on November 16, 2020 to clarify the eligibility of administrative work for CRF reimbursement, consistent with U.S. Treasury’s *Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments*.

## **A. Federal Funding Priority**

There are three potential sources of federal funding for COVID-related work: federal direct awards to state agencies (“Direct Award Funding”), reimbursement from the Federal Emergency Management Agency (“FEMA Reimbursement”), and reimbursement from the Coronavirus Relief Fund established under the CARES Act (“CRF Reimbursement”). Agencies should charge payroll and benefits costs for COVID-related work to these sources in the following order of precedence:

1. Direct Award Funding expiring prior to 12/30/2020, if eligible;
2. If not, then to FEMA Reimbursement, if eligible;
3. If not, then to CRF Reimbursement, if eligible (see details below).
4. Direct Award funding with expiration dates on or after 12/31/2020.

## **B. Payroll Eligible For CRF Reimbursement**

### **1. Time Frame for Eligible Payroll and Benefit Expenses**

Payroll and Benefit Expenses are only eligible for CRF Reimbursement if they are incurred between the period of March 1, 2020 and December 30, 2020.

### **2. Classes of Employees Eligible For CRF Reimbursement**

#### ***i. Public Health & Public Safety Employees***

**Personnel Eligible:** Public safety and public health personnel, as defined below, are presumptively eligible for CRF, unless the chief executive of their agency determines that specific circumstances indicate otherwise. This presumption means that these employees are “substantially dedicated” to mitigating or responding to the COVID-19 public health emergency and their payroll and benefits expenses are 100% covered under CRF.

***Public Safety Personnel*** includes police officers (including state police officers, capitol police, and officers of the Division of Law Enforcement within the Department of Environmental Management), sheriffs and deputy sheriffs, firefighters, emergency medical responders, and correctional and detention officers, and those who directly support such employees such as dispatchers and supervisory personnel. Additionally, any other personnel engaged directly in protecting the welfare of the general public, along with direct support personnel to those employees (i.e. dispatchers and supervisory personnel) would fall under this presumption. “Supervisory Personnel” means anyone in the chain of command within the relevant agency who supervises the public safety

employee and/or who may discipline said employee (but does not include elected officials).

**Public Health Personnel** includes employees involved in providing medical and other health services to patients and supervisory personnel, including medical staff assigned to schools, prisons, and other such institutions, and other support services essential for patient care (e.g., laboratory technicians) as well as employees of public health departments directly engaged in matters related to public health and related supervisory personnel. The term “patient” means an individual receiving care from a licensed professional or other provider in connection with medical, psychological, or other related caregiving services. “Other support services essential for patient care” includes any and all ancillary services essential (i.e. dietary-related, physical therapy, etc.) to caring for a patient. “Supervisory Personnel” means anyone in the chain of command who supervises the public health employee and/or who may discipline said employee (but does not include elected officials).

**Appendix A** lists potentially eligible Public Safety and Public Health positions.

**Ineligible Administrative Employees:** Employees solely responsible for administrative tasks (e.g., accounting, purchasing, operations management) do not qualify simply because those tasks relate to a public safety or public health organization.

**Federally-Matched Employees:** Except for FEMA/Stafford Act funded payroll and benefit expenses, CRF cannot be used for the state share of federally-matched positions, including Medicaid-funded positions. For these positions, agencies should consult with OMB to determine whether to fund them fully through CRF.

**Amount Eligible:** Full amount (100%) of payroll and benefits expense for qualifying job classes during the relevant pay periods.

**Required Documentation:**

- List of job classifications presumed eligible that comply with the public safety and public health definitions above.
- Payroll records to support costs incurred for the payroll and benefit expenses charged.

**ii. New COVID-19 Response Hires**

**Personnel Eligible:** New staff hired exclusively, either as employees or contractors, to meet the COVID- 19 public health emergency, so long as that staff was not included in the budget for the relevant government entity in effect as of March 27, 2020.

**Amount Eligible:** Full amount (100%) of payroll and benefits expense for qualifying employees during the relevant pay periods.

**Required Documentation:**

- Clear job descriptions demonstrating that the individual’s job is exclusively dedicated to COVID-19 response.
- Payroll records to support costs incurred for the payroll and benefit expenses charged.

### **Eligible Examples:**

- Additional, unbudgeted staff at Department of Labor & Training hired to process the influx of pandemic-caused unemployment claims.
- Additional, unbudgeted staff at the Department of Health hired to conduct contact tracing.
- Additional, unbudgeted staff at the Rhode Island Commerce Corporation hired to administer COVID-related relief programs for small businesses.

### ***iii. Employee Time Tracked as Dedicated to COVID-19***

**Personnel Eligible:** Employees who do not fall into either of the categories list above and who spend time mitigating or responding to the COVID-19 public health emergency. This time must be tracked by hour and the COVID-19 related response activities of the employee must be documented, explaining how the employee’s time related to one or more of the following eligible activity areas:

1. those directly attributed to addressing the public health and public safety response effort under the broad categories of public health, public safety, health care, and human services;
2. those directly attributable to activities that prevent community spread in public spaces, including reconfiguration of office spaces and enhanced sanitation efforts; or
3. **[UPDATED November 16, 2020]** time spent on administrative work necessary due to the COVID-19 public health emergency, which includes, but is not limited to, costs related to disbursing CRF payments and managing new grant programs established using CRF payments.

### ***Examples:***

A Department of Administration employee reassigned to assist the Department of Health in contact tracing.

A Department of Transportation employee who worked overtime hours setting up COVID-19 related signage.

A Commerce Corporation employee assigned to develop, implement, and administer a grant program for small businesses affected by the pandemic.

**Amount Eligible:** Agencies have two options, described below in charging the time that employees spend mitigating or responding to the COVID-19 public health emergency. Agencies must choose an option and use it consistently throughout the CRF eligibility period.

**Option 1:** Agencies may charge the portion of the payroll and benefits expenses corresponding to the actual hours dedicated to COVID-19 work for employees. This

includes amounts for overtime hours if the overtime hours were for COVID-19 related duties.

**Option 2:** Agencies may charge the full amount (100%) of payroll and benefits expenses for any employee who, during one or more pay periods, worked more than 50% of his or her time on mitigating or responding to the COVID-19 public health emergency. If agencies choose this option, they may not charge any time for employees who worked 50% or less of their time on mitigating or responding to the COVID-19 emergencies.

**Example:**

Suppose an agency has Employee 1 who worked 60% of his time on COVID-19 and Employee 2 who spent 20% of her time on COVID-19. Agency has two options:

**Option 1:**

- Charge 60% of Employee 1’s payroll and benefits to CRF.
- Charge 20% of Employee 2’s payroll and benefits to CRF.

**Option 2:**

- Charge 100% of Employee 1’s payroll and benefits to CRF because Employee 1 spent more than 50% of his time on COVID-19 response.
- Charge 0% of Employee 2’s time to CRF because agency is not portioning out Employee 1’s time.

**Required Documentation:**

- For each employee and per pay period, time sheets and attestation/description demonstrating the amount of the employee’s time that was dedicated to COVID-19 related activities, with a description of the COVID-19 activities.
- Payroll records to support costs incurred for the payroll and benefit expenses charged.
- For audit purposes, the required supporting documentation should be electronically attached to the applicable journal entries recorded in RIFANS.

**5. Signature**



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**Director, Pandemic Recovery Office**

11/16/20

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**Date**

## Appendix A

Illustrative Public Safety and Public Health Personnel that may be eligible for CRF are listed below. Agencies should confirm that for any personnel presumptively eligible for CRF, the personnel involved satisfy the definitions of “Public Safety Personnel” and “Public Health Personnel” provided in the policy before charging the payroll to CRF.

<b>Agency</b>	<b>Position Title</b>	<b>Guidance Category</b>
DOH	Previously determined	Public Health Response
DCYF	SR PUB. HLTH EPIDEMIOLOGIST	Public Health Patient Support
	CLIN PSYCHOLOGIST (PH.D QUAL	Public Health Medical
	CLINICAL DIRECTOR, PSYCHOLOGIST	Public Health Medical
	REGISTERED NURSE A	Public Health Medical
	REGISTERED NURSE B	Public Health Medical
	SPECIAL EMPLOYMENT(NURSING SVS	Public Health Medical
	JUVENILE PROGRAM WORKER	Public Safety
DOC	ADMINISTR HEALTHCARE SVS (CORR)	Public Health Medical Supervisor
	CORR OFFCR SPVSR FOOD SVS (ACI)	Public Safety Supervisor
	CORR OFFICER LT.	Public Safety
	CORR OFFICER - CAPT	Public Safety Supervisor
	CORR OFFICER - STEWARD	Public Safety
	CORRECTIONAL OFF INVESTIGATOR I	Public Safety
	CORRECTIONAL OFF SECURITY SPEC	Public Safety
	CORRECTIONAL OFF TRNG INSTR.	Public Safety
	CORRECTIONAL OFFCR HOSPITAL II	Public Safety
	CORRECTIONAL OFFIC (HOSP SUPV)	Public Safety Supervisor
	CORRECTIONAL OFFICER	Public Safety
	CORRECTIONAL OFFICER (CANINE)	Public Safety
	CORRECTIONAL OFFICER ARMORER	Public Safety
	CORRECTIONAL OFFICER INVEST II	Public Safety
	CORRECTIONAL OFFICER-HOSPITAL	Public Safety
	HEALTH UNIT CLERK	Public Health Patient Support
	MEDICAL PROGRAM DIRECTOR (CORR)	Public Health Medical Supervisor
	MEDICAL RECORDS CLERK	Public Health Patient Support
	MEDICAL RECORDS TECHNICIAN	Public Health Patient Support
	PHYSICIAN II (GENERAL)	Public Health Medical
	SR PUBLIC HLTH PROMOTION SPLST	Public Health Patient Support
	CERTIFIED NURSING ASSISTANT	Public Health Medical
	PHARMACY AIDE	Public Health Patient Support
	PHYSICIAN EXTENDER (CORRECTIONS)	Public Health Medical
	PRIN PUB HLTH PROM SPECIALIST	Public Health Patient Support
	PUBLIC HLTH EDUCA SPEC (CORRECTIONS)	Public Health Patient Support

	SR X-RAY TECHNICIAN CORR	Public Health Patient Support
DHS	ADMINISTRATOR RI VETERANS HOME	Public Health Medical Supervisor
	ASST MEDICAL PROGRAM DIRECTOR	Public Health Medical Supervisor
	CLINICAL ADMINISTRATOR (BHDDH)	Public Health Medical Supervisor
	CLINICAL SOCIAL WORKER	Public Health Patient Support
	COOK	Public Health Patient Support
	COOK'S HELPER	Public Health Patient Support
	DIETITIAN	Public Health Patient Support
	EXECUTIVE NURSE(RI VETERAN HOM	Public Health Medical
	GROUP WORKER	Public Health Medical
	INSTITUTION ATTDNNT (VETS HOME	Public Health Medical
	LICENSED PRACTICAL NURSE	Public Health Medical Supervisor
	MANAGER OF NURSING SERVICES	Public Health Patient Support
	MEDICAL RECORDS TECHNICIAN	Public Health Medical Supervisor
	NURSING INSTRUCTOR	Public Health Medical
	NURSING INSTRUCTOR SUPERVISOR	Public Health Patient Support
	PHARMACY AIDE II	Public Health Patient Support
	PHYSICIAN II (GENERAL)	Public Health Medical
	PRIN COOK	Public Health Medical
	PRINCIPAL DIETITIAN	Public Health Medical
	REGISTERED NURSE A	Public Health Medical
	REGISTERED NURSE B	Public Health Patient Support
	SEAS INSTITUTION ATT (VET HOME	Public Health Medical
	SPECIAL EMPLOYMENT(NURSING SVS	Public Health Patient Support
	SR GROUP WORKER	Public Health Patient Support
	SR INSTITUTION ATTENDANT	Public Health Medical
	SR LABORATORY TECHNICIAN	Public Health Medical
	SR X-RAY TECHNOLOGIST	Public Health Medical Supervisor
	SUPERV ACTIVITIES THERAPIST	Public Health Patient Support
	SUPERVISING REGISTERED NURSE A	Public Health Patient Support
	SUPERVISING REGISTERED NURSE B	Public Health Patient Support
	SUPVGV INFECTION CONTROL NURSE	Public Health Patient Support
	SUPVR OF THERAPEUTIC ACTIVITIE	Public Health Patient Support
DPS	911 SHIFT SUPERVISOR	Public Safety Supervisor
	911 TELLECOMMUNICATOR	Public Safety
	ASSOCIATE DIRECTOR (E-911)	Public Safety Supervisor
	CAPITAL POLICE OFFICER - LIEUT	Public Safety Supervisor
	CAPITAL POLICE OFF - SERGEANT	Public Safety Supervisor
	CAPITOL POLICE OFFICER	Public Safety
	CAPITOL POLICE OFFICER CAPTAIN	Public Safety Supervisor
	CAPTAIN (STATE POLICE)	Public Safety Supervisor



	CHIEF, CAPITOL POLICE	Public Safety Supervisor
	CHIEF/SHERIFF	Public Safety Supervisor
	CORPORAL (STATE POLICE)	Public Safety Supervisor
	CORPORAL (STATE POLICE) (44E)	Public Safety Supervisor
	DEPUTY SHERIFF	Public Safety
	DEPUTY SHERIFF - CAPTAIN	Public Safety Supervisor
	DEPUTY SHERIFF - LIEUTENANT	Public Safety Supervisor
	DEPUTY SHERIFF - MAJOR	Public Safety Supervisor
	DEPUTY SHERIFF - SERGEANT	Public Safety Supervisor
	DETECTIVE CORPORAL (STATE POLICE)	Public Safety Supervisor
	DETECTIVE SERGEANT (STATE POLICE)	Public Safety Supervisor
	DETECTIVE TROOPER (STATE POLICE)	Public Safety
	E-911 PRINCIPAL SUPERVISOR	Public Safety Supervisor
	LIEUTENANT (STATE POLICE) (44E)	Public Safety Supervisor
	LIEUTENANT COLONEL (ST POLICE)	Public Safety Supervisor
	MAJOR (STATE POLICE)	Public Safety Supervisor
	POLICE COMM SPEC SUPVR	Public Safety Supervisor
	SENIOR TROOPER (STATE POLICE)	Public Safety
	SERGEANT (STATE POLICE)	Public Safety Supervisor
	SHERIFF (PROVIDENCE COUNTY)	Public Safety
	TROOPER (STATE POLICE)	Public Safety
DEM	Chief Division of Enforcement (DEM)	Public Safety Supervisor
	Deputy Chief, Division of Enforcement	Public Safety Supervisor
	Environmental Police Officer (Detective)	Public Safety
	Environmental Police Officer (DEM)	Public Safety
	Environmental Police Officer I (DEM)	Public Safety
	Environmental Police Officer II (DEM)	Public Safety
	Environmental Police Officer III (DEM)	Public Safety
	Environmental Police Officer Trainee (DEM)	Public Safety