COVID-19 TASK FORCE

We recognize that many clients have growing concerns as they continue to operate their businesses in an increasingly challenging environment due to the COVID-19 pandemic.

In an effort to keep our clients and friends of the firm as up-to-date as possible on developments that affect them and their businesses, we are compiling all of our news and information, as well as important links to additional state and federal resources, on this page.

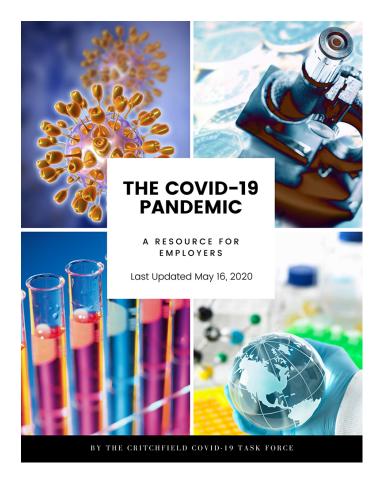
Our commitment to our clients is to continue to provide quality legal services during this challenging situation. Our lawyers will continue to keep clients and friends of the firm abreast of current information and provide guidance as we work together to combat COVID-19. We are addressing a wide range of client issues, including questions related to insurance, real estate, wage and hour, employment, tax, and contracts.

All of our client alerts can be emailed directly to your inbox as they are posted. If you would like to join our email list, please contact us at connect@ccj.com to register.

Thank you for putting your trust in us and know that we are here to help. Please do not hesitate to reach out for information and support.

PRACTICE AREAS

BANKING AND FINANCE
CONSTRUCTION
CORPORATE AND BUSINESS
EDUCATION
ELDER LAW
EMPLOYEE STOCK OWNERSHIP PLANS
EMPLOYMENT AND LABOR
ERISA AND EMPLOYEE WELFARE PLANS
ESTATE PLANNING, PROBATE, AND TRUST ADMINISTRATION
LITIGATION
MERGERS AND ACQUISITIONS
NON-PROFITS
REAL ESTATE



THE COVID-19 PANDEMIC - A RESOURCE FOR EMPLOYERS

We know that it is hard to keep up with the constant flow of information from our federal, state, and local authorities as we all continue to grapple with the COVID-19 pandemic and its effects on our workplaces. Across all our practice areas, the attorneys at Critchfield, Critchfield & Johnston are monitoring the situation and have put together a manual of FAQs and current information to aid our clients as they navigate the constantly changing environment. The COVID-19 Pandemic – A Resource for Employers is updated regularly as new information comes in. We've organized the content topically and included a linked table of contents to get you to the information you want quickly and easily. Please reach out to any member of our COVID-19 Task Force with questions, or contact us at connect@ccj.com at any time—we're here to help.

BUSINESS AND CORPORATE

NEW LAW GRANTS IMMUNITY IN MOST SITUATIONS TO BUSINESSES AND SCHOOLS FROM COVID-19-RELATED LAWSUITS

Ohio has enacted legislation that grants protection to Ohio businesses and entities from liability in most situations where it is alleged that their action or inaction exposed someone to COVID-19. This immunity is granted from the date of the Governor's state of emergency order on March 9, 2020, through September

30, 2021.

MASKS NOW MANDATORY STATE-WIDE IN OHIO

Ohio Gov. Mike DeWine reversed his prior county-by-county mask requirements by announcing on July 22, 2020 that masks will be mandatory across the entire state of Ohio effective at 6:00 pm on Thursday, July 23, 2020.

PLAY BALL! SPORTS RESUME IN OHIO – BUT WITH SPECIFIC REQUIREMENTS AND RECOMMENDED BEST PRACTICES

As part of Responsible RestartOhio, the Ohio Department of Health has published sector-specific operating requirements and recommended best practices for sports and sports leagues, which include baseball, softball, and batting cages; general non-contact sports; golf courses and miniature golf operators; skills training for all sports; and tennis court operators.

AT THE START OF SUMMER CAMPGROUNDS REOPEN

Campgrounds were permitted to open beginning May 21, so long as they follow certain safety protocols set by the State. Campers, rejoice! When reopening, campground operators and campers should be familiar with Governor DeWine's mandatory and best practice recommendations in order to ensure a safe and healthy summer.

CHILD CARE PROVIDERS SET TO REOPEN MAY 31

As one of the final stages of Ohio's "responsible restart" plan Governor DeWine announced that Ohio's child care providers may reopen on May 31st. The reopening of child care is a crucial aspect of the Governor's plan since efforts to get Ohioans back to work would be severely crippled without a child care solution. The plan centers around (1) reduced staff to child ratios; (2) checking temperatures of all staff, children, and adults; and (3) mandatory hand washing practices.

GYMS, DANCE STUDIOS AND PERSONAL FITNESS VENUES BACK IN BUSINESS

Tuesday, May 26th was a big day for fitness fanatics in Ohio as gyms, dance studios and other fitness venues were permitted to reopen under the Responsible Restart Ohio program. There will be changes in operation for most venues, as a number of guidelines have been released by the Ohio Department of Health to prevent the spread of the Coronavirus.

FORCE MAJEURE AND THE COVID-19 PANDEMIC

The COVID-19 pandemic, otherwise known as the Coronavirus, has brought an abrupt halt to everyday life for nearly all Ohioans. Ohio has implemented restrictive measures to reduce the spread of COVID-19, limiting many Ohioans' ability to travel, work, and enjoy the amenities of American life that we are so accustomed to. Along with the restrictive measures on individuals, came restrictions on businesses. Many businesses have been forced to temporarily close their doors and faced unprecedented challenges, including the ability to comply with contractual obligations. In facing contractual compliance issues, the concept of force majeure is at the forefront.

RESPONSIBLE REOPENING: CONSUMER, RETAIL, AND SERVICE BUSINESSES

After weeks of stringent stay at home guidelines, Governor DeWine has put forth a plan to responsibly restart Ohio's economy. By reopening the consumer, retail, and services sector on May 12, approximately 89% of the private economy will resume in Ohio. Before reopening, consumer, retail, and service businesses should be familiar with the Governor's mandatory guidelines and develop a reopening plan to both reduce liability concerns and promote the safety of Ohioans.

TREASURY DEPARTMENT AND SBA EXTEND DEADLINE TO RETURN PPP LOANS

Have you been considering returning your Paycheck Protection Program Loan? The deadline to take advantage of the safe harbor has been extended from May 7 to May 14, 2020.

STAY SAFE OHIO ORDER REOPENS SOME BUSINESSES AND EXTENDS STAY AT HOME WITH CERTAIN EXCEPTIONS

Governor DeWine stated in his April 30, 2020, briefing that the stay at home order would be extended with certain exceptions. The Order instructs Ohioans to stay home (except to participate in activities and business operations as permitted in the Order) and provides for continued compliance with the previously implemented six-foot social distancing mandate. Under the new order, some businesses are permitted to reopen so long as workplace safety standards are met.

TO MASK OR NOT TO MASK, THAT IS THE QUESTION

On Monday, April 27, 2020, Governor DeWine outlined his plans to begin gradually reopening the State's economy. As part of that plan he set forth the "COVID-19 Responsible Protocols," which included a new requirement that all employees must wear face coverings/masks while at work. It also required that retail companies require their customers to wear masks when they were at their store.Less than a day later, in response to significant push back from several constituencies, the State nixed the requirement to wear masks and instead made it a strong recommendation that employees and customers wear masks.

RESPONSIBLE RESTART OHIO - THE GRADUAL REOPENING OF THE STATE

On Monday, April 27, 2020, Governor DeWine outlined his plans to begin gradually reopening the State's economy, referring to it as "Responsible Restart Ohio." The details plan is outlined in attorney Eric Michener's post.

OHIO LIQUOR CONTROL COMMISSION EMERGENCY RULE

On April 7, 2020, in an effort to "give flexibility to businesses in our current environment," the Ohio Liquor Control Commission passed an emergency rule to allow establishments with an existing on-premises liquor permit to sell and deliver alcohol, including high-proof liquor in limited quantity, for off-premises consumption.

GOVERNOR DEWINE EXTENDS AND EXPANDS STAY AT HOME ORDER

Ohio Gov. Mike DeWine announced Thursday, April 2, that Ohio Department of Health Director, Dr. Amy Acton, would sign an Amended Stay at Home Order to extend through 11:59 p.m. on May 1. The amended Order, which is effective immediately after its predecessor's expiration, is largely the same as the state's

previous stay-at-home order but is slightly expanded. All individuals currently living within Ohio are still ordered to stay at home or their place of residence, except as allowed in the Order. Leaving home for Essential Travel and Essential Activities as set forth in the Order is acceptable. Only Essential Businesses continue to be permitted to stay open. The CISA Guidance on Essential Infrastructure Workers' definition of which workers are essential changed on March 28, 2020.

CARES ACT OFFERS BUSINESSES INCENTIVES TO PREVENT LAYOFFS

On March 27, 2020, President Trump signed into law the Coronavirus Aid, Relief, and Economic Security (CARES) Act (often referred to as the stimulus package). Included in the \$2.2 trillion stimulus package are provisions aimed at incentivizing businesses to retain workers despite the economic downturn caused by the COVID-19 pandemic. In this article, we discuss two of those provisions, the Paycheck Protection Program and the Employee Retention Tax Credit.

QUESTIONS PERSIST REGARDING "ESSENTIAL BUSINESSES" UNDER STAY AT HOME ORDER

Ohio's Stay at Home Order continues to raise questions as to the types of businesses that may remain open and the rules under which they must operate during the Ohio Order. It has become clear that authorities in different jurisdictions are taking differing approaches in responding to the Ohio Order. Our advice to businesses has three parts.

CAN MY PLANT STAY OPEN? IS IT ESSENTIAL OR NOT?

Can my manufacturing plant stay open in light of the Director of the Department of Health's Stay at Home Order ("Ohio Order")? A Manufacturer can stay open in at least two ways. First, if it meets the definition of an Essential Business. Second, if it produces products used by "Other Essential Businesses and Operations."

OHIO GOVERNOR ANNOUNCES TEMPORARY SHUT-DOWN OF NON-ESSENTIAL BUSINESSES IN AN EFFORT TO COMBAT THE SPREAD OF CORONAVIRUS

On Sunday afternoon, March 22, 2020, Ohio Health Department Director Dr. Amy Acton signed a state-wide stay-at-home order (Order) for all Ohioans. According to Governor Mike DeWine, the Order does permit exceptions to staying home.

SBA DISASTER LOANS AVAILABLE TO SMALL BUSINESSES AND NON-PROFITS IN OHIO

The U.S. Small Business Administration ("SBA") is offering designated states and territories low-interest disaster loans to provide working capital to small businesses suffering economic injury as a result of the COVID-19 pandemic.

OHIO OFFERS LIQUOR BUYBACK PROGRAM IN SUPPORT OF DISTRESSED BARS AND RESTAURANTS

In conjunction with Ohio Governor Mike DeWine's announcement that the Ohio Department of Health issued a Director's Order to close all Ohio bars and restaurants to in-person guests on Sunday, March 15, 2020, the Ohio Department of Commerce began offering a one-time liquor buyback program to lessen the financial blow caused by the closures.

CONSTRUCTION

CORONAVIRUS AND CONSTRUCTION

The coronavirus crisis is just beginning to affect the construction industry and should impact the industry for many months, if not longer. To help navigate these treacherous times, we here at Critchfield, Critchfield & Johnston want to assist you by providing some helpful guidance on issues you may face.

ELDER LAW

COVID-19 AND NURSING HOMES

Early on, the current pandemic crisis hit many of America's nursing homes and long-term care communities hard. The Centers for Disease Control and Prevention ("**CDC**") has issued a preparedness checklist for all such facilities.

EMPLOYMENT LAW AND EMPLOYEE BENEFITS

EEOC UPDATES GUIDANCE ON COVID-19 ANTIBODY TESTING

In an update to its technical assistance publication, "What You Should Know About COVID-19 and the ADA, the Rehabilitation Act, and Other EEO Laws" the EEOC has taken the position that employers may **not** require employees to take a COVID-19 antibody test prior to re-entering the workplace.

EEOC DELAYS COLLECTION OF EEO-1 DATA DUE TO COVID-19

On May 8, 2020, the Equal Employment Opportunity Commission announced that the agency is delaying the collection of the 2019 EEO-1 Report due to the COVID-19 pandemic. Pending approval from the Office of Management and Budget, the EEOC expects to begin collecting both the 2019 EEO-1 data and the 2020 EEO-1 data in March 2021.

WHAT HAPPENS IF MY EMPLOYEE HAS COVID-19 OR ITS SYMPTOMS?

An employee has just informed you that he has tested positive for COVID-19, or is displaying COVID-19 symptoms, such as fever, cough or shortness of breath. What should you, as the employer, do now to protect other employees and continue business? According to the Centers for Disease Control (CDC), following are the steps you should take.

FAMILIES FIRST CORONAVIRUS RESPONSE ACT: TAX CREDIT RECORDKEEPING AND COMPLIANCE REQUIREMENTS

Among other targeted COVID-19 relief efforts, the Emergency Family and Medical Leave Expansion Act potion of the FFCRA provides up to 12 weeks of partially paid coronavirus-related family leave and the Emergency Paid Sick Leave Act portion provides up to 2 weeks of paid leave for certain COVID-19 related absences. To ease the burdens these paid leave provision place on employers, the FFCRA provides a refundable tax credit equal to 100% of qualified EFMLEA and EPSLA wages paid by such employer, as long as proper documentation is obtained, created and retained.

WHAT IS A "BONA FIDE NEED" UNDER THE FAMILIES FIRST CORONAVIRUS RESPONSE ACT?

While much attention has been focused on the enactment of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the earlier-adopted Families First Coronavirus Response Act (the "FFCRA") went into effect on April 1, 2020. The

FFCRA requires employers with fewer than 500 employees to provide employees with paid sick leave and expanded family and medical leave for specified reasons related to the COVID-10 pandemic. One of FFCRA's "qualifying reasons" is where an employee is unable to work (or telework) because of the need to care for a son or daughter whose school or place of care is closed or unavailable due to COVID-19 precautions. Though the FFCRA does not use the language "bona fide need," subsequent guidance from the Department of Labor has used the term to state that employees are eligible for this expanded benefit if they are unable to work due to a "bona fide need" for leave to care for a child whose school or child care provider is closed or unavailable due to COVID-19. So what is a "bona fide need"?

EMPLOYERS WITH SOLELY REMOTE WORKFORCES DUE TO COVID-19 ARE AFFORDED TEMPORARY FLEXIBILITY OF FORM I-9 REQUIREMENTS

On March 20, the Department of Homeland Security (DHS) and U.S. Immigration and Customs Enforcement (ICE) announced flexibility in complying with requirements related to Form I-9, Employment Eligibility Verification, due to COVID-19. The new provisions apply only to employers and workplaces that are operating remotely.

DOL ISSUES POSTER AND FAQS ON EMPLOYEE RIGHTS UNDER FAMILIES FIRST CORONAVIRUS RESPONSE ACT

The Families First Coronavirus Response Act requires employers with fewer than 500 employees to provide employees with paid sick leave and expanded family and medical leave for specified reasons related to the COVID-19 pandemic. The Department of Labor has issued additional guidance, including a poster and FAQs, to assist both employers and employees in understanding the requirements of the Act.

CARES ACT OFFERS ASSISTANCE TO INDIVIDUALS

The Coronavirus Aid, Relief, and Economic Security Act includes several elements intended to keep Americans engaged in the economy. It provides cash payments directly to individuals, expands unemployment benefits and changes the rules for student loans. A summary of those elements is set out in detail in the alert.

THE CARES ACT BRINGS CHANGES TO RETIREMENT AND OTHER BENEFIT PLANS

This afternoon, the Coronavirus Aid, Relief and Economic Security (CARES) Act passed the House of Representatives by voice vote, with a formal signature by the President expected imminently. We address some of the key takeaways regarding retirement and health and welfare plans below. The most urgent item added by the CARES Act is likely to be the \$100,000 distribution option from retirement plans.

STATUS OF FEDERAL STIMULUS BILL – CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT

On March 25, 2020, the U.S. Senate unanimously passed the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The CARES Act, often referred to colloquially as the stimulus bill or package, is a record-setting \$2 trillion deal. The Federal government has been promising assistance over the last couple weeks, and now that passage of the CARES Act seems to be imminent, many are starting

to ask, "how will this help my family?" and "how will this help my business?" A few of the major features of the Act are covered here.

DOL CLARIFIES THAT PAID SICK LEAVE IS INAPPLICABLE TO EMPLOYEES OUT OF WORK BECAUSE THEIR WORKPLACE HAS SHUT DOWN Updated April 2, 2020

On March 22, 2020, the Ohio Department of Health issued a Stay at Home Order (Order), ordering the closure of non-essential businesses in Ohio for a two-week period starting at 11:59 p.m. Monday, March 23. Businesses that are required by the Order to shut-down are wondering if the Order will trigger their obligation to provide affected employees with paid leave under the new Families First Coronavirus Response Act (Act).

CORONAVIRUS RELIEF BILL SIGNED

On March 18, 2020, President Trump signed the Families First Coronavirus Response Act, which provides two significant benefits for employees and a corresponding tax credit for employers. The law will go into effect April 1, 2020, and will remain in place until December 31, 2020. Both bills cover all employers having fewer than 500 employees.

BOB GORMAN AND KIM HALL ARE GUESTS OF WOOSTER CHAMBER IN COVID-19 Q&A FOR AREA BUSINESSES

Critchfield attorneys Bob Gorman and Kim Hall partnered with the Wooster Area Chamber of Commerce for a roundtable discussion of the issues faced by employers during the Coronavirus pandemic.

ESTATE PLANNING

DON'T PANIC: ESTATE PLANNING IN A COVID-19 WORLD

As estate planners, we regularly confront death and are uniquely aware that, for better or worse, we as humans are never guaranteed another day. That fact, however, has never been more apparent to the rest of the world than it is right now. If you have put off your estate planning, please do not panic in these uncertain times by using a do-it-yourself website to create an estate plan. We recognize you may not want to leave your home. We can meet with you over the phone or virtually to get this process started.

COVID-19 AND ESTATE PLANNING: THE IMPORTANCE OF HAVING AN UPDATED PLAN IN PLACE COVID-19 has us all thinking differently. Last month, we were going about our day-to-day lives focusing on our work, projects, community involvement, parties, gatherings, and vacation-planning, to name a few. Now, the focus has completely shifted to our health, financial, and mental well-being. One question that comes to mind-if I or my family member gets sick, do we have a good estate plan in place to protect our family? Unfortunately, setting up an estate plan is one of those items that we tend to put off. It's been on the yearly to-do list for years and years but we just haven't gotten around to it. Well, now is the time to get around to it.

FRAUD AND CYBERSECURITY

SCAMMERS EXPLOITING COVID-19 PANDEMIC

Earlier this week the U.S. Department of Justice warned that the COVID-19 pandemic has led to a surge in Coronavirus-related scams. We highlight some of the fraudulent activity as well as provide some tips on how to avoid becoming a victim of these scams.

INSURANCE

DO I HAVE A VALID BUSINESS INTERRUPTION INSURANCE CLAIM FOR COVID-19 INCOME LOSS? The current COVID-19 pandemic has turned our world upside down in many ways and caused countless instances of business loss of income, ranging from minor inconveniences to complete shutdowns of businesses. Many impacted businesses likely have insurance coverage for losses variously called "Business Interruption," "Business Income" or similar terms. No doubt, they are wondering, will that coverage apply to a loss of income due to being impacted by the State orders which have caused them to reduce or completely cease business operations. There is no clear answer to this and the answer ultimately will depend upon the language in the relevant insurance policy. The likely answer, however, is that it will be very difficult to make a successful claim.

HEALTH INSURANCE UPDATE: FLEXIBILITY FOR OHIO EMPLOYEES AND EMPLOYERS DURING COVID-19

On March 20, 2020, the Superintendent of Insurance ordered and directed all insurers to comply with the following requirements until the expiration of the state of emergency declared by Ohio Governor Mike DeWine due to the COVID-19 pandemic.

NONPROFIT ORGANIZATIONS

REIMBURSEMENT OF UNEMPLOYMENT COVERAGE COSTS FOR CERTAIN NONPROFITS UNDER THE CARES ACT

The Coronavirus Aid, Relief, and Economic Security ("CARES") Act includes a provision to assist "reimbursing employers" by covering one-half of the cost of unemployment coverage. Most nonprofit organizations are contributing employers and pay state unemployment taxes.

EFFECT OF FEDERAL LEGISLATION ON NONPROFIT ORGANIZATIONS

In an effort to guide employers and employees through the COVID-19 pandemic, the Federal Government has passed various pieces of legislation. This post will focus specifically on how the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and the Families First Coronavirus Response Act (FFCRA) affect various nonprofit organizations.

OSHA

OSHA REPORTING REQUIREMENTS AND COVID-19: AN EMPLOYER'S DUTY TO INVESTIGATE

As most employers are aware, OSHA has rules that require employers to record and report injuries to its employees that occur on the job in some instances. While OSHA does not have promulgated standards that specifically address how these reporting requirements are impacted by COVID-19, OSHA has provided, from time to time, guidance on how it thinks its existing rules regarding reporting

injuries applies to employees that contract the Coronavirus. That guidance changes frequently.

RECENT GUIDANCE FROM OSHA ON ENFORCEMENT DURING THE CORONAVIRUS OUTBREAK In recent days OSHA has continued to provide guidance to employers and OSHA's own Area Offices on OSHA enforcement priorities during the COVID-19 outbreak. This client alert discusses several OSHA memos issued during the month of April and their ramifications for employers.

OSHA AND COVID-19: WHAT ARE MY RECORDING AND REPORTING REQUIREMENTS?

Given the novelty of the Coronavirus, the Occupational Health and Safety Administration (OSHA) does not have promulgated standards that specifically address COVID-19. This does not mean, however, that OSHA regulations do not apply to issues created by the COVID-19 pandemic. One such regulation is the traditional recordkeeping and reporting requirements provided in 29 CFR Part 1904. Specifically, qualifying employers must record on their OSHA 300 log cases of COVID-19 amongst their workers in certain situations. Not all situations were a worker has tested positive for COVID-19 must be recorded. According to OSHA, an employer must record a COVID-19 case only when all three of the following are met.

REAL ESTATE

CDC ISSUES ORDER TO HALT MOST EVICTIONS UNTIL THE END OF THE YEAR

The Centers for Disease Control (CDC) and the Department of Health and Human Services have issued an order that effectively halts most residential evictions in a purported attempt to reduce the spread of COVID-19. The order is effective **September 4, 2020** through **December 31, 2020**.

GOVERNOR DEWINE REQUESTS SUSPENDED, BUT NOT NEGATED RENT PAYMENTS AND LOAN PAYMENTS

Ohio Governor Mike DeWine signed Executive Order 2020-08D on April 1, 2020, to address commercial evictions and foreclosures in relation to the COVID-19 crisis. The Order is intended to provide relief to small business tenants and commercial real estate borrowers who may be suffering from the economic impacts of Ohio's Stay-At-Home Order and the COVID-19 pandemic. Recognizing that during this public health emergency, commercial evictions and foreclosures would destabilize local economies and threaten designated essential businesses and operations, Governor Dewine requested several actions in the Order.

OHIO REAL ESTATE CLOSINGS CONTINUE DURING COVID-19

Ohio will pass a law today that mandates local county government offices necessary for the transfer of real property to remain open at least to real estate professionals during the COVID-19 emergency. This is an important step to keeping Ohio's banking, lending, real estate, and general economy functioning. Counties may limit access and limit hours of operation, but they must keep these real estate services, deemed essential by the new law, open.

STATE AID - MULTIPLE TOPICS

OHIO CREATES OFFICE OF SMALL BUSINESS RELIEF

In an effort to aid the nearly 950,000 small businesses within the State of Ohio during the current COVID-19 health crisis, Lt. Governor Jon Husted has announced the creation of the Office of Small Business Relief.

OHIO PASSES BILL TO ADDRESS PROBLEMS CAUSED BY THE CORONAVIRUS

Ohio recently passed HB 197 to address the situation caused by the Coronavirus. We have provided a brief overview of ways the bill tried to provide help in a variety of areas of our lives that have been affected, including unemployment, health care, education, and taxation.

TAXATION

QUALIFIED DISASTER RELIEF PAYMENTS DURING THE COVID-19 PANDEMIC

On March 13, 2020, President Trump issued an emergency declaration under the Robert T. Stafford Disaster Relief and Emergency Assistance Act in response to the ongoing COVID-19 pandemic. While federal, state, and local governments have taken unprecedented action to combat the economic consequences of the pandemic, an existing provision in the tax code (Section 139) may also provide needed relief to the country.

IRS EXTENDS TAX FILING AND PAYMENT DEADLINES

On March 20, 2020, Treasury Secretary Steve Mnuchin announced that the IRS will extend the national income tax filing deadline by three months, to July 15, 2020, in response to the coronavirus pandemic.

TRANSPORTATION

FMCSA AND PUCO SUSPEND HOURS OF SERVICE GUIDELINES IN FACE OF COVID-19 PANDEMIC

In an unprecedented action, both the U.S. Department of Transportation's Federal Motor Carrier Safety Administration ("FMCSA") and the Public Utilities Commission of Ohio ("PUCO") provided hours of service regulatory relief to commercial motor carriers engaged in the transportation of goods vital to relief efforts during the COVID-19 pandemic.

WORKERS' COMPENSATION

OHIO BWC PROVIDES COVID-19 RELIEF

In the wake of the great economic uncertainty caused by the Coronavirus, the Ohio Bureau of Workers' Compensation (BWC) has announced that it will permit employers to defer their installment payments for March, April, and May until June 1, 2020. BWC has also made or is in the process of exploring, other adjustments to its processes and procedures as events dictate.

FEDERAL RESOURCES

Coronavirus.gov

U.S. Small Business Administration Disaster Assistance

U.S. Small Business Administration Business Size Standards Centers for Disease Control and Prevention EEOC – Pandemic Preparedness Guidance **IRS Information Page** STATE OF OHIO RESOURCES Coronavirus.ohio.gov Ohio Department of Job and Family Services - Unemployment Ohio Department of Job and Family Services - Shared Work Program Ohio TechCred Program Ohio Department of Health - Stay at Home Order **Resources for Economic Support** LOCAL RESOURCES Ashland County Health Department Holmes County General Health District Knox County Health Department Medina County Health Department Wayne County Health Department