

**State of Alabama**  
**Coronavirus Relief Funds**  
**Requests for Reimbursement**  
**Payroll Expenditures**

The following guidance is being provided to help determine whether an employee's salary and fringes can be reimbursed by the Coronavirus Relief Funds (CRF). The State of Alabama used federal guidance as well as state guidance to determine the requirements for requesting reimbursement of payroll related expenditures for government employees.

**Test for reimbursement of payroll expenses**

**(1) Is the employee a public health or safety employee?**

(a) A public health employee includes

- (i) employees involved in providing medical and other health services to patients (including supervisors),
- (ii) medical staff assigned to schools, prisons, and other such institutions,
- (iii) other support staff, such as laboratory technicians, and
- (iv) employees of public health departments directly engaged in matters related to public health and related supervisory personnel.

(b) A public safety employee includes

- (i) police officers,
- (ii) sheriffs and deputy sheriffs,
- (iii) firefighters,
- (iv) emergency medical responders,
- (v) correctional and detention officers, and
- (vi) employees who support (i) through (v), including dispatchers and supervisors.

**(2) If the answer to (1) is yes, how much of the payroll can be reimbursed?**

(a) If the employee is substantially dedicated to COVID mitigation/response (75% or more of the time that employee spends at work is dedicated to COVID mitigation/response), then 100% of such employee's pay and benefits may be reimbursed with CRF funds. Records need only be kept detailing how the determination was made that the employee is substantially dedicated to COVID mitigation/response.

(b) If the employee is NOT substantially dedicated to COVID mitigation/response (74% or less of the time that employee spends at work is dedicated to COVID mitigation/response), then only the amount of such employee's pay and benefits allocable to the actual time spent dedicated to mitigation/response of COVID may be reimbursed with CRF funds. Records should be kept detailing the hourly COVID mitigation/response work.

Note: To determine how much of the payroll can be reimbursed, the State of Alabama has chosen to define substantially dedicated as spending 75% or more time responding to the program during a given pay period.

**(3) If the answer to (1) is no, how much of the payroll can be reimbursed?**

Payroll reimbursement for non-public health and non-public safety employees is not permitted by the State of Alabama.

See Examples of pay calculations on next page.

**Examples:**

For example, since April 1, 2020, Jane Doe, a nurse, has spent 80% of her work hours each pay period administering COVID tests. Joe Tucker, a nurse, spent 80% of his work hours each pay period administering COVID tests from April 1 – June 30, but starting July 1 has spent only 25% of his work hours per pay period (20 hours) on administering COVID tests. Mary Smith, a police officer, is assigned to work at the COVID testing center to monitor and enforce masking requirements, etc., on a rotating basis of one week on, one week off, since April 1. Assume each employee works 40 hours per week and that the pay period is two weeks long.

The local government could submit reimbursement requests/back-up information similar to the below:

| <b>Period April 1-April 14</b>                       |   |   |  |   |                                     |   |                                    |
|--|---|---|--|---|-------------------------------------|---|------------------------------------|
| <b>(a)</b>   | <b>(b)</b>                                  | <b>(c)</b>                              | <b>(d)</b>                               | <b>(e)</b>  | <b>(e)</b>                          | <b>(f)</b>  | <b>(f)</b>                         |
| <b>Employee ID</b>                                   | <b>Public Safety/Public Health Category</b> | <b>Description of COVID nexus</b>       | <b>% of work time dedicated to COVID</b> | <b>If (d) is greater than 75%, insert 100%; otherwise, insert amount from (d)</b> | <b>Cost of payroll and benefits</b> | <b>Allowable payroll expenses reimbursement (d) x (e)</b> | <b>Total reimbursement request</b> |
| <b>Employee 1</b>                                    | Nurse                                       | Administer COVID test                   | 80%                                      | 100%  | \$200 Payroll<br>\$40 Benefit       | \$200 Payroll<br>\$40 Benefit                             | \$240                              |
| <b>Employee 2</b>                                    | Nurse                                       | Administer COVID test                   | 80%                                      | 100%  | \$200 Payroll<br>\$40 Benefit       | \$200 Payroll<br>\$40 Benefit                             | \$240                              |
| <b>Employee 3</b>                                    | Police                                      | Enforce mask rules at COVID test center | 50%                                      | 50%   | \$200 Payroll<br>\$40 Benefit       | \$100 Payroll<br>\$20 Benefit                             | \$120                              |
| <b>Grand Total of Payroll Reimbursement from CRF</b> |   |   |  |   |                                     |   | <b>\$600</b>                       |

Total \$600