

September 17, 2020

Lawyers, Lawyer Lifestyle and COVID-19

Being a lawyer is stressful in the best of times. As a lawyer, certified public accountant and money manager, I am well aware of that. Rates of mental illness, fatigue, substance abuse and other health issues are higher for those in the law than in any other profession. Studies dating back decades have shown that lawyers are more prone to depression than are members of other professions and are at greater risk of committing suicide. Lawyers are more susceptible to stress-related illnesses like heart disease and high blood pressure. Alcohol and other substance use are also higher among lawyers than in other professions.

Perhaps, the most alarming study comes from the Hazelden Betty Ford Foundation and the American Bar Association Commission on Lawyer Assistance Programs, which revealed that of the more than 15,000 lawyers surveyed across 19 states, 21% of licensed, employed attorneys qualify as problem drinkers, 28% struggle with some level of depression and 19% demonstrate symptoms of anxiety. The study found that younger attorneys in the first 10 years of practice exhibit the highest incidence of these problems. The study also concluded that the stigma surrounding mental and emotional support has long been a factor in preventing attorneys from seeking the help they need. The New York State Bar Association has long offered support and services for members struggling with attorney wellness issues after they have begun to take their toll.

Add to the mix the stress and unpredictability of the ongoing coronavirus pandemic that is impacting all of us, and it is clear that the legal profession is facing a wellness crisis of significant proportions.

Let me tell you the story of what one attorney learned about attorney well-being from the virus. Manhattan attorney, Lawrence Garbuz was dubbed “patient zero” after testing positive in the first known New York City coronavirus case, which led to the shutdown of his suburban neighborhood of New Rochelle. The moniker may be a bit unfair since other people unknowingly had coronavirus, but the 50 year old, with no underlying health conditions, believes that the *lawyer lifestyle* left him susceptible to such a severe case. In addition to weeks in a medically induced coma, he spent several more weeks hospitalized at Columbia Presbyterian Hospital and at Burke Rehabilitation.

Garbuz says that, as a profession, we are going too fast and not taking care of ourselves and the reason he got sick was that he was so concerned with how his clients were doing, that he should have also taken better care of himself. He says that his only problem was complete exhaustion caused by his legal practice and did not have any other underlying conditions and the disease had an opportunity to find him.

His story began in late February after just concluding several large and bitterly contested estate litigation matters. He commuted each day by Metro North to his offices across from Grand Central Station. He first developed a slight cough. Then, a little later, on February 26, he developed a mild fever. Luckily, the next morning he decided to take the morning off from work and visit his internist. The doctor told him to go to the emergency room right away. His friend (who later tested positive as did members of his friend's family) drove him to a local Westchester hospital. Because there were no documented cases of community spread coronavirus in New York, the hospital was unable to determine the cause of the cough and fever. Within 48 hours, he was moved to the intensive care unit and by the weekend, he was too weak to speak. He was then transferred to Columbia Presbyterian Hospital and treated as a potential coronavirus patient where, on March 2, he tested positive for the virus. His family was placed in quarantine and soon thereafter, New Rochelle was placed on lockdown and the National Guard was deployed there. The members of his firm were quarantined, and his son's college and daughter's high school, shut down for a week. A short while later, as the pandemic worsened throughout New York, schools and businesses all began to shut down.

Notwithstanding his ordeal, he discusses the lessons he learned. He cannot return fully to work due to complications that affected his leg, but he continues to guide and advise his staff and clients. He believes lawyers must take better care of themselves and to better help your clients, you need to recharge. He is focused on taking better care of himself. *The New York State Bar Association Journal Vol 92, No 7, How the Profession I Love Took a Toll on my Health p. 5. Lawrence Garbuz, New York's First known COVID-19 case, Reveals What He Learned About Attorney Well-Being from the Virus.*

Oo Rah

After a couple separated, the U.S. Marine and his wife agreed via e-mail correspondence he would pay her about \$2,000 per month as required by the Marine Corps Manual family support policy. On his tax return, he deducted the payments as alimony. The IRS nixed the write-off claiming the amounts were not paid under a divorce or separation agreement. The Tax Court sided with the Marine stating the e-mail exchange proved the couple adopted the Marine Corps Manual policy as the basis for fixing the monthly payment amount. *Winslow, TC Summ. Op. 2020-22.*

We do not suggest this be considered on precedent since the Court ignored the law. But hooray for the Marine.

CARES Act Charitable Donation Deduction

A section of the CARES ACT establishes that a taxpayer may deduct up to \$300 of charitable donations in 2020 even if that taxpayer takes the standard deduction. Keep those charitable receipts and submit them to us with your 2020 documents early next year.

As always, if you have any questions about these or any other matters, do not hesitate to call us.