

COVID 19 CALIFORNIA AID PROGRAMS

Agency / State	Program	Code / Statute	What the Program Provides	Who Can Use The Program	References
California	Budget Bill	SB 117	Ensures continued funding for local educational agencies (LEA) that close due to COVID-19. LEAs will continue to receive state funding to support educational programs, school meals and to pay employees.	Local Educational Agencies	http://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201920200SB117
	Executive Order	N-25-60	The Employment Development Department now has the authority to waive the one-week waiting period for disability insurance and unemployment insurance applicants. The deadline to file taxes is pushed back by 60 days for those individuals and businesses that are unable to file by the deadline as a result of complying with state or local health measures related to COVID-19.	Employers and Employees	https://www.gov.ca.gov/wp-content/uploads/2020/03/3.12.20-EO-N-25-20-COVID-19.pdf
	Executive Order	N-28-20	Local governments now have the authority to halt evictions for renters and homeowners, slow foreclosures and protect against utility shutoffs for Californians affected by COVID-19.	Businesses and Individuals	https://www.gov.ca.gov/2020/03/16/governor-newsom-issues-executive-order-to-protect-renters-and-homeowners-during-covid-19-pandemic/
	Executive Order	N-31-20	Suspends the 60 day advance notice requirement for an employer that orders a mass layoff, relocation, or termination if the employer (i) gives written notice specified in Labor Code section 1401(a)-(b); (ii) gives as much notice as is practicable and provides a brief statement of the basis for reducing the notification period; (iii) orders a mass layoff, relocation or termination that is caused by COVID-19 related circumstances that were not foreseeable; and (iv) informs employees, "If you have lost your job or been laid off temporarily, you may be eligible for Unemployment Insurance (UI). More information on UI and other resources available for workers is available at labor.ca.gov/coronavirus2019 ."	Employers	https://www.gov.ca.gov/wp-content/uploads/2020/03/3.17.20-EO-motor.pdf
	State Tax Relief - Franchise Tax Board	Franchise Tax Board News Release	Filing and payment deadlines extended to July 15 for all individuals and business entities for 2019 returns and payments, 2020 first and second quarter estimated payments, 2020 LLC taxes and fees, and 2020 nonwage withholding payments.	Businesses and Individuals	https://www.ftb.ca.gov/about-ftb/newsroom/news-releases/2020-3-state-postpones-tax-deadlines-until-july-15-due-to-the-covid-19-pandemic.html
	Small Business Emergency Microloan Program	Los Angeles City Announcement	\$5,000 to \$20,000 loans to small businesses impacted by COVID-19.	Los Angeles Small Businesses	https://oewd.org/covid-19-small-business-resiliency-fund
	COVID-19 Small Business Resiliency Fund	San Francisco City and County Announcement	San Francisco city businesses employing between one and five people that have gross receipts of less than \$2.5 million and can show at least a 25% decrease in revenue are eligible to apply for access to up to \$10,000 in relief funds.	San Francisco Businesses Employing Between One and Five People	https://oewd.org/covid-19-small-business-resiliency-fund
	Budget Bill	SB 117	Ensures continued funding for local educational agencies (LEA) that close due to COVID-19. LEAs will continue to receive state funding to support educational programs, school meals and to pay employees.	Local Educational Agencies	http://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201920200SB117

COVID 19 FEDERAL AID PROGRAMS

	Agency /State	Program	Code / Statute	What the Program Provides	Who Can Use The Program	References
Federal	U.S. Congress	Phase 1: Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020	H.R. 6074	Bill provides \$8.3 billion in emergency funding for federal agencies to respond to the coronavirus outbreak.	Specific Agencies: FDA, CDC, NIH, Public Health and Social Services Administration, Department of State, and the U.S. Agency for International Development	https://congress.gov/bill/116th-congress/house-bill/6074/
		Phase 2: Families First Coronavirus Response Act	H.R. 6201	Package provides for free coronavirus testing; expands food assistance and unemployment benefits; and requires employers to provide additional protections for health care workers. Paid leave is available for employees taking care of a school-age child; first 10 days taken may be unpaid, after that the employee can receive \$200/day and \$10,000 total. 80 hours of emergency paid sick leave is also available for full-time employees subject to quarantine related to COVID-19, employees experiencing COVID-19 symptoms, employees caring for individual subject to quarantine or school-age child, or employees experiencing a substantially similar condition to those specified above. Bill provides employers tax credit of up to \$511/day for employed individuals subject to quarantine related to COVID-19, experiencing COVID-19 symptoms or obtaining a medical diagnosis. Tax credit to employer of up to \$200/day and \$10,000 total for employees who are employees caring for individual subject to quarantine or school-age child. Employer's tax credit increased by deductible qualified health plan expenses that employer incurs. Wages used to determine these credits are not accounted for in determining credit under Sec. 45S.	Applies to employees who have worked for their employer for 30 calendar days and employers with less than 500 employees. Also applies to eligible self-employed individuals.	https://www.congress.gov/bill/116th-congress/house-bill/6201
		Phase 3: Senate Proposal for Coronavirus Aid, Relief, and Economic Security Act ("CARES Act")	Proposed Legislation Only	On Thursday night, March 18, 2020, Mitch McConnell introduced into the Senate proposed language for the Coronavirus Aid, Relief, and	Individuals and Businesses	Ropes & Gray is tracking the bill's progress here: https://www.ropesgray.com/en/newsroom/alerts/2020/03/Additional-Insight-into-the-Senate-Proposal-for-the-Coronavirus-Aid-Relief-and-Economic-Security-Act?utm_source=alert&utm_medium=email&utm_campaign=Additional-Insight-

			Economic Security Act (CARES Act), commonly referred to as Phase 3 of the federal government's response to the coronavirus outbreak. Proposed relief includes individual rebates, postponement of 2019 tax filing and payment deadlines until June 15, postponement of all individual's and corporations' 2020 estimated tax payments until October 15, postponement of 2020 employer social security payroll tax payments until December 2021, and other provisions.		into-the-Senate-Proposal-for-the-Coronavirus-Aid-Relief-and-Economic-Security-Act&utm_content=coronavirus and has drafted an alert summarizing the tax provisions here: https://www.ropesgray.com/en/newsroom/alerts/2020/03/Senate-Proposal-for-Coronavirus-Aid-Relief-and-Economic-Security-Act-CARES-Act?utm_source=alert&utm_medium=email&utm_campaign=Senate-Proposal-for-Coronavirus-Aid-Relief-and-Economic-Security-Act-CARES-Act&utm_content=coronavirus
	Phase 3: House Proposal: Take Responsibility for Workers and Families Act	Proposed Legislation Only	On March 23, 2020, House Democrats released a counterproposal to the Senate proposal for Phase 3 of the coronavirus relief package. Information regarding this bill is forthcoming at this time.	Individuals and Businesses	https://apps.npr.org/documents/document.html?id=6817441-House-Democrats-Counterproposal-For-Stimulus
Department of Labor	Guidance on Unemployment Insurance Flexibilities for States	Guidance	Added flexibilities to provide unemployment insurance to employees during COVID-19 outbreak.	Employees who are still receiving paid sick or family leave, who would not normally be eligible for unemployment insurance because they are still receiving pay.	https://www.dol.gov/newsroom/releases/eta/eta20200312-0
Executive Branch	Direction from President Trump to Department of Housing and Urban Development ("HUD")	Direction	President Trump directs HUD to suspend evictions and foreclosures through April, 2020.	Homeowners with mortgages insured by the Federal Housing Administration, Fannie Mae, or Freddie Mac.	https://www.hud.gov/press/press_releases_media_advisories/HUD_No_20_042
IRS	Treasury Notice 2020-17	Notice	Taxpayers (including business and individuals) will have until July 15, 2020, to file their taxes for 2019. Taxpayers can postpone some payments from April 15 to July 15, 2020. Taxpayers are permitted to postpone up to \$10,000,000 for consolidated groups and C-corporations not filing a consolidated return and up to \$1,000,000 for all other taxpayers regardless of filing status. Self-employment tax and 2020 estimated tax payments are included in this payment due date extension to July 15, 2020. The applicable limits apply in the aggregate, taking into account both 2019 tax payments otherwise due with an extension or tax return, as well as 2020 estimated tax payments.	Any person with a Federal income tax payment due April 15, 2020, is considered affected by the COVID-19 emergency for purposes of the emergency declaration.	https://www.irs.gov/pub/irs-drop/n-20-17.pdf https://ktla.com/news/nationworld/u-s-tax-filing-deadline-will-be-moved-to-july-15-treasury-secretary-says/
	Treasury Notice 2020-18	Notice	Taxpayers will have until July 15 to file and pay their taxes for 2019. There will be no cap	Any person with a Federal income tax payment due April 15,	https://www.irs.gov/pub/irs-drop/n-20-18.pdf

			on the amounts that can be deferred.	2020, is considered affected by the COVID-19 emergency for purposes of the emergency declaration.	
	Notice IR-2020-57	Notice	The two new important tax details are (1) that employers can be "paid" by retaining certain funds otherwise due to the government (including income tax withholding from ALL employees), and (2) that rebate requests will be processed by IRS within two weeks or less.	Businesses eligible under the Families First Coronavirus Response Act	https://www.ropesgray.com/en/newsroom/alerts/2020/03/First-Published-Guidance-on-Implementation-of-Families-First-Coronavirus-Response-Act?utm_source=alert&utm_medium=email&utm_campaign=First-Published-Guidance-on-Implementation-of-Families-First-Coronavirus-Response-Act&utm_content=coronavirus https://www.irs.gov/newsroom/treasury-irs-and-labor-announce-plan-to-implement-coronavirus-related-paid-leave-for-workers-and-tax-credits-for-small-and-midsize-businesses-to-swiftly-recover-the-cost-of-providing-coronavirus
	IRS Coronavirus Tax Relief	Alert	IRS has temporarily closed all Taxpayer Assistance Centers and discontinued face-to-face service throughout the country until further notice.	IRS services	https://www.irs.gov/coronavirus
Executive Branch	U.S. Small Business Administration	N/A	All states and territories are eligible to receive low-interest federal disaster loans for working capital to small businesses suffering substantial economic injury as a result of COVID-19.	Small business owners in all U.S. states and territories are currently eligible to apply for a low-interest loan due to Coronavirus (COVID-19).	https://www.sba.gov/disaster-assistance/coronavirus-covid-19