Appendix A – Federal Response

**Families First Coronavirus Response Act**, enacted on March 16, includes:

- $1 billion in additional funding for COVID-19 testing;
- Temporary increase in federal funding for Medicaid, representing about $80 million in additional Medicaid funds for Montana;
- Up to 10 days of emergency paid sick leave for employees’ absences from work related to COVID-19;
- Temporary expansion of Family Medical Leave Act (FMLA) to provide 12 weeks of protected leave to care for a child whose school/child care has closed, paid at 2/3 salary;
- $1 billion in additional funding for state unemployment insurance (UI) benefits and administrative costs;
- Additional $1 billion in federal funding and flexibility in Supplemental Nutrition Assistance Program (SNAP) for those impacted by COVID-19; and
- Payroll tax credit for employers for the costs of paid leave provisions.

**Coronavirus Aid, Relief, and Economic Security (CARES) Act**, enacted on March 27, includes:

- $167 billion in emergency pandemic appropriations, including funding for hospitals and health providers for equipment, testing supplies, and emergency operation centers, as well as FEMA disaster relief funding for state and local governments;
- $150 billion in Coronavirus Relief Fund to states and local governments for expenditures necessary to respond to COVID-19 pandemic (Montana to receive $1.25 billion);
- Expanded Medicare reimbursement for telehealth services and other COVID-related expenses;
- Recovery rebates for individuals of $1,200 (single) or $2,400 (married filing jointly) for taxpayers with incomes up to $75,000 (single) or $150,000 (married), plus $500 for every child. Amounts based on 2018 or 2019 tax filing, whatever filed most recently. Rebate is reduced $5 for every $100 in taxpayer income that exceeds the phase-out threshold, such that no rebate is available for taxpayers with income exceeding $99,000 (single) or $198,000 (married);
- Extended regular unemployment insurance by 13 weeks for a total of 39 weeks; additional $600 bonus per week for up to four months; and expands UI benefits for those not traditionally eligible, including self-employed;
- Roughly $900 billion in support for businesses, including collateralized loans and loan guarantees for small businesses, airline industry relief, and support for the Federal Reserve’s lending facility;
- Modification of business taxes, including enhanced deductibility of interest expense and net operating losses;
- Employee retention tax credit, to cover 50 percent of wages paid (up to $10,000 per employee) for businesses forced to suspend operations or experience a decline in gross receipts of at least 50 percent from the prior year;
- Above-the-line deduction for student loan payments up to $5,250 made by employers; and
- Additional $163 billion in emergency appropriations (see Appendix B).