



# U.S. REP. MIKE KELLY

## COVID-19 UPDATE

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# CARES Act

## Unemployment Insurance Questions

The CARES Act – the economic relief bill signed into law on March 27th – provides much-needed temporary support for American workers impacted by COVID-19. It dedicates \$250 billion to give workers more access to unemployment benefits during this public health emergency.

- ★ Creates a temporary Pandemic Unemployment Assistance program.
- ★ Expands coverage to more workers, including self-employed, contractors, and furloughed workers.
- ★ Increases by \$600/week Americans' unemployment benefits for the next 4 months.
- ★ Makes available 13 additional weeks of unemployment for those who need it.
- ★ Waives the normal one-week waiting period.
- ★ Includes funding to offset 50% of the costs of state and local government and non-profits for cost of paying unemployment to their workers.
- ★ Supports short-time, work share programs as an alternative to layoffs.

### **Are self-employed and independent contractors eligible?**

- Yes. Self-employed and independent contractors, like gig workers and Uber drivers, are eligible for Pandemic Unemployment Assistance. This also covers workers laid off from churches and religious institutions who may not be eligible under the state's program.

## **What about furloughed workers?**

- Yes. States have policies in place to allow furloughed workers to receive unemployment benefits and part-time workers can receive partial benefits. The Pandemic Unemployment Assistance program also helps workers stay connected to their employer by allowing unemployment benefits for workers who have a job but are unable to work or telework due to COVID-19-related reasons and are not receiving paid leave through their employer.

## **How much do unemployed workers get?**

- It varies. Unemployment benefits across the country averaged \$385 per week in February 2020 [but vary significantly by state](#). Generally, a person's benefits replace about 1/3 to 1/2 of their wages. The CARES Act provides an additional \$600 per week on top of whatever a person would normally receive in their state – limited to the next 4 months (expires July 31, 2020). This will end up providing a higher than average wage replacement rate for low-wage workers.

## **Can individuals get more on unemployment than they got in their paycheck?**

- The additional \$600 in weekly benefits is designed to keep as many workers as whole as possible through the emergency. Some may temporarily receive more benefit than their paycheck – though that number is very small compared to everyone receiving Unemployment. Of course, people receiving Unemployment do not receive health insurance, retirement or other important benefits that can be available at work. The temporary \$600 is only available through July 31.

## **How long do unemployment benefits last?**

- It [varies by state](#), but most states provide access to unemployment benefits for a maximum of 26 weeks. The CARES Act provides federal funding for an additional 13 weeks for those who need it. Funding for this expires December 31, 2020.

## **Are unemployment benefits taxable and do they count as income?**

- Yes. Unemployment benefits are taxable income and they generally count as income when determining eligibility for public assistance programs.

## **Unemployment information for Pennsylvania residents, specifically**

- Please visit Pennsylvania's [COVID-19 page](#)

## **COVID-19 Information for Impacted Workers & Employers in PENNSYLVANIA**

If you are employed in Pennsylvania and are unable to work because of Coronavirus disease (COVID-19), you may be eligible for Unemployment or Workers' Compensation benefits.

- Impacted EMPLOYEES in Pennsylvania should visit [PA UNEMPLOYMENT INFO \(EMPLOYEES\)](#)
- Impacted EMPLOYERS in Pennsylvania should visit [PA UNEMPLOYMENT INFO \(EMPLOYERS\)](#)



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### RECOVERY REBATES FOR INDIVIDUALS

The Coronavirus Aid, Relief, and Economic Security (CARES) Act directs the Department of the Treasury to make a **one-time direct payment** to individuals to help them recover from the economic impact of the COVID-19 pandemic.

The federal government will send you a payment if (1) you meet the eligibility criteria; (2) you fall within the income cap; and (3) you have filed a tax return or you already receive Social Security benefits. If you filed a tax return in 2018 or 2019 or you receive Social Security benefits, **you do not need to apply for this benefit.** If you do not fit into those categories, you can file a tax return for free to receive your payment.

#### ELIGIBILITY

- Anyone other than a nonresident alien, a dependent, or an estate, is eligible.
- You must provide a Social Security number for you, your spouse, and any child you are claiming. There is an exception for spouses of active duty military members.

#### AMOUNT OF PAYMENT

- Individuals receive \$1,200 (joint filers receive \$2,400) plus \$500 per child under 17 years old.
- Benefits start to phase out for those with incomes exceeding \$150,000 for married couples, \$75,000 for singles, and \$112,500 for single parents.
- With the phase-out, payments will not go to single filers earning more than \$99,000; head-of-household filers with one child, more than \$146,500; and more than \$198,000 for joint filers with no children.
- Your income is based on your 2019 tax return; if you did not file taxes in 2019, the Treasury will use your 2018 tax return.
- If you did not file a tax return in those years, the Treasury can use your Social Security benefit information or you will have to file a tax return. You can find out how to file a return for free at [www.irs.gov](http://www.irs.gov)

## **HOW WILL IT BE PAID?**

- If you filed a tax return in 2018 or 2019, or you receive Social Security benefits, you will receive the rebate automatically.
- If you provided bank account information to receive your tax refund as a direct deposit, you will receive your rebate that way.
- If you did not provide information for direct deposit, you will be mailed a rebate check to the address provided on your 2018 or 2019 tax return, whichever you filed most recently.
- If you did not file in 2018 or 2019, but you receive Social Security benefits, you will receive the rebate the same way you receive your Social Security benefit.
- After the payment is made, you will receive a notification in the mail from Treasury within 15 days.
- If you do not fit within one of these categories you can file a tax return now to receive your payment (to file a return for free, please go to [www.irs.gov](http://www.irs.gov)).

## **WHEN WILL THE PAYMENTS BE MADE?**

- Payments will be made as fast as possible but could still take a month or longer.

## **MORE INFORMATION**

- For more information, please check the IRS's website at <https://www.irs.gov/coronavirus>

# RECOVERY REBATES FOR INDIVIDUALS FREQUENTLY ASKED QUESTIONS

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## **HOW WILL THE REBATE CHECKS BE DISTRIBUTED?**

- Treasury will opt to use direct deposit whenever possible. But this will largely depend on whether the taxpayer has filed their returns for tax year 2018 or 2019 using direct deposit. If they have not, they will likely be sent a paper check to the last address on record. To my knowledge, there is no mechanism to let the IRS or Fiscal Service know that you have moved.
- If you have not filed your 2019 taxes yet (which are due this year, normally by April 15 but now delayed to July 15) go file your return so that the address will be updated, and if possible, use direct deposit. Direct deposit will make a difference in terms of the speed with which a taxpayer will receive the refund check in the Stage 3 bill.

## **ARE SENIORS WHOSE ONLY INCOME IS FROM SOCIAL SECURITY OR A VETERAN WHOSE ONLY INCOME IS A VETERANS' DISABILITY PAYMENT ELIGIBLE?**

- Yes, as long as they are not the dependent of another taxpayer. The bill also provides IRS with additional tools to locate and provide rebates to low-income seniors who normally do not file a tax return by allowing them to base a rebate on Form SSA-1099, Social Security Benefit Statement or Form RRB-1099 (which is the equivalent of the Social Security statement for Railroad Employee). However, seniors are still encouraged to file their 2019 tax return to ensure they receive their recovery rebate as quickly as possible.

## **HOW WILL THE IRS DETERMINE THE REBATE AMOUNT THAT I QUALIFY FOR?**

- The IRS will use 2019 return information, as well as SSA-1099 and RRB-1099s for Social Security (retirement and disability) and Railroad Retirement beneficiaries, to determine eligibility (but will use 2018 if 2019 is unavailable).

## **ARE INDIVIDUALS WITH LITTLE TO NO INCOME OR THOSE ON MEANS-TESTED FEDERAL BENEFITS, SUCH AS SSI, ELIGIBLE FOR A RECOVERY REBATE?**

- Yes, there is no qualifying income requirement. Even individuals with \$0 of income are eligible for a rebate so long as they are not the dependent of another taxpayer and have a work-eligible SSN.

## **I'M A SOCIAL SECURITY OR RAILROAD RETIREMENT BENEFICIARY AND DIDN'T FILE TAXES LAST YEAR. WHAT DO I NEED TO DO?**

- You don't need to do anything! The CARES Act allows the Secretary of the Treasury to use the SSA-1099 and RRB-1099, to send rebates to these individuals.

## **HOW DOES THE AGI LIMIT APPLY TO REDUCE MY REBATE AMOUNT?**

- The rebate amount is subject to a phase out for individuals with adjusted gross income, or AGI, above \$75,000 (\$112,500 for heads of household), and couples with AGI above \$150,000.
- Your rebate amount will be reduced by \$5 for each \$100 your AGI exceeds the above AGI limits.
- For those without children, an individual will not receive any rebate if their AGI exceeds \$99,000; and the same is true for couples with more than \$198,000 of AGI.
- A married couple with two children will not receive any rebate if their AGI exceeds \$218,000 of AGI

## **ARE COLLEGE STUDENTS ELIGIBLE FOR A RECOVERY REBATE?**

- Only if they are not considered a dependent of their parents. Generally, a full-time college student under the age of 24 is considered a dependent if their parent(s) provide more than half of their support.

## **IF I HAVE A PAST DUE DEBT TO A FEDERAL OR STATE AGENCY, OR OWE BACK TAXES, WILL MY REBATE BE REDUCED?**

- No, the bill turns off nearly all administrative offsets that ordinarily may reduce tax refunds for individuals who have past tax debts, or who are behind on other payments to federal or state governments, including student loan payments. The only administrative offset that will be enforced applies to those who have past due child support payments that the states have reported to the Treasury Department.

# CARES Act - Recovery Rebates for Individuals

## ELIGIBILITY

- ★ As long as a person has a valid Social Security number, they can receive the credit.
  - ↳ This means workers, those receiving welfare benefits, Social Security beneficiaries, and others are all eligible.
- ★ No income requirement.
- ★ No tax liability requirement.
- ★ Must have a valid SSN.
  - ↳ Unless spouse/child of a military member or adopted child.

## AMOUNT

- ★ \$1,200 for individuals (\$2,400 joint filers) and an additional \$500 per child.
- ★ Only available for those with incomes **at or below** \$75,000 individual, \$112,500 head of household, \$150,000 joint filers.

## ARE NON-TAX FILERS ELIGIBLE?

- ★ Yes, there are two ways in this bill for non-filers to receive a refund check:
  - ↳ By filing a tax return for the 2019 tax year, which they can do until July 15.
- ★ By IRS using the SSA-1099 and RRB-1099 to identify Social Security and Railroad Retirement beneficiaries who fall below the tax filing requirement.

## HOW WILL THE REBATES BE DISTRIBUTED?

- ★ Treasury will opt to use direct deposit whenever possible.
  - ↳ This depends on whether the individual has filed their returns for tax year 2018 or 2019 using direct deposit.
- ★ If direct deposit is not possible – A paper check will be mailed to the last address on record.
- ★ Filing 2019 taxes ASAP can be beneficial – It allows taxpayers to ensure the correct address is on file and direct deposit information is accurate.
- ★ Direct deposit will make a difference in terms of the speed with which a taxpayer will receive the refund check.



# COVID-19: What Small Businesses Need To Know

## Requirements for Small Businesses:

- **Qualified Sick Leave Wages**
  - *Businesses with fewer than 500 employees must pay up to 80 hours of emergency paid sick leave to full-time employees (pro-rata rules apply to part-time employees) who are home sick from coronavirus, complying with a quarantine, or taking care of an individual who has been infected. This leave also applies to working families who may be forced home due to school closures.*
  - *Federal government will provide employers with a refundable payroll tax credit of 100 percent of the required wages.*
  - *Employees are capped at \$200 per day (\$511 per day in the case of employees that are home sick from coronavirus or complying with a quarantine).*
- **Qualified Family Leave Wages**
  - *Businesses with fewer than 500 employees must provide an additional 12 weeks of paid leave due to caring for a child whose school is closed.*
    - *The first 2 weeks of the leave, which is covered by the qualified sick leave described above, may be unpaid.*
    - *During the remaining 10 weeks, the employer will pay 2/3 of the employee's salary, capped at \$200 per day for up to 50 days.*
    - *Federal government will provide businesses with a refundable payroll tax credit of 100 percent of the required wages.*
    - *Secretary of Labor may issue rules to exempt small businesses with fewer than 50 employees from these requirements when the imposition of such requirements would jeopardize the viability of the business as a going concern.*
- **Unemployment Insurance for Workers**
  - *Provides \$500 million for emergency administrative grants to states to support timely application, processing and payment of unemployment claims.*
  - *Makes an additional \$500 million available for 100 percent federally funded Extended Benefits to support states that experience a spike in unemployment of at least 10 percent and eases some federal eligibility requirements to improve access.*
  - *Allows states to access interest-free federal loans to pay unemployment benefits, if needed.*

## Resources for Small Businesses:

- **Health and Safety in the Workplace**
  - *It is important to note that OSHA has not issued any new regulations or legal obligations with regard to COVID-19, they have simply given best practices to ensure the health and safety of all employees.*
  - *Businesses should, however, existing OSHA standards due to the fact that these standards may*

apply to protecting workers against COVID-19. For the most recent OSHA guidance on COVID-19, please see <https://www.osha.gov/Publications/OSHA3990.pdf>.

## - **Access to Capital**

- According to Secretary Mnuchin, the Administration is in the process of working on a regulation to allow some businesses who have large amounts of their workforce out to take the tax credit in advance. This is to ensure that businesses have enough payroll cash on hand to meet the leave requirements.
- **Economic Injury Disaster Loan Program** - The SBA will work directly with state Governors to provide targeted, low-interest loans to small businesses and non-profits that have been severely impacted by the Coronavirus (COVID-19). The SBA's Economic Injury Disaster Loan program provides small businesses with working capital loans of up to \$2 million that can provide vital economic support to small businesses to help overcome the temporary loss of revenue they are experiencing.
  - For more information please visit <https://www.sba.gov/disaster-assistance/coronavirus-covid-19>.
- SBA provides a number of loan resources for small businesses to utilize when operating their business. For more information on loans or how to connect with a lender, visit: <https://www.sba.gov/funding-programs/loans>.
  - How to get access to lending partners? SBA has developed Lender Match, a free online referral tool that connects small businesses with participating SBA-approved lenders within 48 hours.
    - **7(a) program** offers loan amounts up to \$5,000,000 and is an all-inclusive loan program deployed by lending partners for eligible small businesses within the U.S. States and its territories. The uses of proceeds include: working capital; expansion/renovation; new construction; purchase of land or buildings; purchase of equipment, fixtures; lease-hold improvements; refinancing debt for compelling reasons; seasonal line of credit; inventory; or starting a business.
    - **Express loan program** provides loans up to \$350,000 for no more than 7 years with an option to revolve. There is a turnaround time of 36 hours for approval or denial of a completed application. The uses of proceeds are the same as the standard 7(a) loan.
    - **Community Advantage loan pilot program** allows mission-based lenders to assist small businesses in underserved markets with a maximum loan size of \$250,000. The uses of proceeds are the same as the standard 7(a) loan.
    - **504 loan program** is designed to foster economic development and job creation and/or retention. The eligible use of proceeds is limited to the acquisition or eligible refinance of fixed assets.
    - **Microloan program** involves making loans through nonprofit lending organizations to underserved markets. Authorized use of loan proceeds includes working capital, supplies, machinery & equipment, and fixtures (does not include real estate). The maximum loan amount is \$50,000 with the average loan size of \$14,000.



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### COVID-19: WHAT EMPLOYERS NEED TO KNOW

#### *Requirements for Small Businesses:*

##### - QUALIFIED SICK LEAVE WAGES

- Businesses with fewer than 500 employees must pay up to 80 hours of emergency paid sick leave to full-time employees (pro-rata rules apply to part-time employees) who are home sick from coronavirus, complying with a quarantine, or taking care of an individual who has been infected. This leave also applies to working families who may be forced home due to school closures.
- Federal government will provide employers with a refundable payroll tax credit of 100 percent of the required wages.
- Employees are capped at \$200 per day (\$511 per day in the case of employees that are home sick from coronavirus or complying with a quarantine).

##### - QUALIFIED FAMILY LEAVE WAGES

- Businesses with fewer than 500 employees must provide an additional 12 weeks of paid leave due to caring for a child whose school is closed.
- The first 2 weeks of the leave, which is covered by the qualified sick leave described above, may be unpaid.
- During the remaining 10 weeks, the employer will pay 2/3 of the employee's salary, capped at \$200 per day for up to 50 days.
- Federal government will provide businesses with a refundable payroll tax credit of 100 percent of the required wages.
- Secretary of Labor may issue rules to exempt small businesses with fewer than 50 employees from these requirements when the imposition of such requirements would jeopardize the viability of the business as a going concern.

##### - UNEMPLOYMENT INSURANCE FOR WORKERS

- Provides \$500 million for emergency administrative grants to states to support timely application, processing and payment of unemployment claims.
- Makes an additional \$500 million available for 100 percent federally funded Extended Benefits to support states that experience a spike in unemployment of at least 10 percent and eases some federal eligibility requirements to improve access.
- Allows states to access interest-free federal loans to pay unemployment benefits, if needed.

## DEPARTMENT OF LABOR INFORMATION FOR EMPLOYERS

The U.S. Department of Labor's Wage and Hour Division (WHD) published more guidance to provide information to employees and employers about how each will be able to take advantage of the protections and relief offered by the Families First Coronavirus Response Act (FFCRA) when it goes into effect on April 1, 2020. Please view the guidance [here](#).

The **Families First Coronavirus Response Act (FFCRA or Act)** requires certain employers to provide their employees with paid sick leave or expanded family and medical leave for specified reasons related to COVID-19. The Department of Labor's Wage and Hour Division administers and enforces the new law's paid leave requirements. These provisions will apply from the effective date through December 31, 2020.

Generally, the Act provides that covered employers must provide to **all employees**:

- Two weeks (up to 80 hours) of **paid sick leave** at the employee's regular rate of pay where the employee is unable to work because the employee is quarantined (pursuant to Federal, State, or local government order or advice of a health care provider), and/or experiencing COVID-19 symptoms and seeking a medical diagnosis; or
- Two weeks (up to 80 hours) of **paid sick leave** at two-thirds the employee's regular rate of pay because the employee is unable to work because of a bona fide need to care for an individual subject to quarantine (pursuant to Federal, State, or local government order or advice of a health care provider), or care for a child (under 18 years of age) whose school or child care provider is closed or unavailable for reasons related to COVID-19, and/or the employee is experiencing a substantially similar condition as specified by the Secretary of Health and Human Services, in consultation with the Secretaries of the Treasury and Labor.

A covered employer must provide to **employees that it has employed for at least 30 days**:

Up to an additional 10 weeks of **paid expanded family and medical leave** at two-thirds the employee's regular rate of pay where an employee is 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 for reasons related to COVID-19.

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### PLEASE REVIEW THE FOLLOWING INFORMATION:

Families First Coronavirus Response Act: Employer Paid Leave Requirements

<https://www.dol.gov/agencies/whd/pandemic/ffcra-employer-paid-leave>

Families First Coronavirus Response Act: Employee Paid Leave Rights

<https://www.dol.gov/agencies/whd/pandemic/ffcra-employee-paid-leave>

U.S. Dept. of Labor Announces New Guidance on Unemployment Insurance Flexibilities during COVID-19 Outbreak

<https://www.dol.gov/newsroom/releases/eta/eta20200312-0>

Families First Coronavirus Response Act: Questions and Answers

<https://www.dol.gov/agencies/whd/pandemic/ffcra-questions>

# FAMILIES FIRST CORONAVIRUS RESPONSE ACT

The U.S. Treasury Department, Internal Revenue Service (IRS), and the U.S. Department of Labor announced that small and midsize employers can begin taking advantage of two new refundable payroll tax credits, designed to immediately and fully reimburse them, dollar-for-dollar, for the cost of providing Coronavirus-related leave to their employees. This relief to employees and small and midsize businesses is provided under the Families First Coronavirus Response Act, signed by President Trump on March 18, 2020.

The Act will help the United States combat and defeat COVID-19 by giving all American businesses with fewer than 500 employees funds to provide employees with paid leave, either for the employee's own health needs or to care for family members. The legislation will enable employers to keep their workers on their payrolls, while at the same time ensuring that workers are not forced to choose between their paychecks and the public health measures needed to combat the virus.

- **Paid Sick Leave for Workers**

- For COVID-19 related reasons, employees receive up to 80 hours of paid sick leave and expanded paid child care leave when employees' children's schools are closed or child care providers are unavailable.

- **Complete Coverage**

- Employers receive 100% reimbursement for paid leave pursuant to the Act.
- Health insurance costs are also included in the credit.
- Employers face no payroll tax liability.
- Self-employed individuals receive an equivalent credit.

- **Fast Funds**

- Reimbursement will be quick and easy to obtain.
- An immediate dollar-for-dollar tax offset against payroll taxes will be provided
- Where a refund is owed, the IRS will send the refund as quickly as possible.

- **Small Business Protection**

- Employers with fewer than 50 employees are eligible for an exemption from the requirements to provide leave to care for a child whose school is closed, or child care is unavailable in cases where the viability of the business is threatened.

- **Easing Compliance**

- Requirements subject to 30-day non-enforcement period for good faith compliance efforts.

To take immediate advantage of the paid leave credits, businesses can retain and access funds that they would otherwise pay to the IRS in payroll taxes. If those amounts are not sufficient to cover the cost of paid leave, employers can seek an expedited advance from the IRS by submitting a streamlined claim form that will be released in the near future.

## **Background**

The Act provided paid sick leave and expanded family and medical leave for COVID-19 related reasons and created the refundable paid sick leave credit and the paid child care leave credit for eligible employers. Eligible employers are businesses and tax-exempt organizations with fewer than 500 employees that are required to provide emergency paid sick leave and emergency paid family and medical leave under the Act. Eligible employers will be able to claim these credits based on qualifying leave they provide between the effective date and December 31, 2020. Equivalent credits are available to self-employed individuals based on similar circumstances.

## **Paid Leave**

The Act provides that employees of eligible employers can receive two weeks (up to 80 hours) of paid sick leave at 100% of the employee's pay where the employee is unable to work because the employee is quarantined, and/or experiencing COVID-19 symptoms, and seeking a medical diagnosis. An employee who is unable to work because of a need to care for an individual subject to quarantine, to care for a child whose school is closed or child care provider is unavailable for reasons related to COVID-19, and/or the employee is experiencing substantially similar conditions as specified by the U.S. Department of Health and Human Services can receive two weeks (up to 80 hours) of paid sick leave at 2/3 the employee's pay. An employee who is unable to work due to a need to care for a child whose school is closed, or child care provider is unavailable for reasons related to COVID-19, may in some instances receive up to an additional ten weeks of expanded paid family and medical leave at 2/3 the employee's pay.

## **Paid Sick Leave Credit**

For an employee who is unable to work because of Coronavirus quarantine or self-quarantine or has Coronavirus symptoms and is seeking a medical diagnosis, eligible employers may receive a refundable sick leave credit for sick leave at the employee's regular rate of pay, up to \$511 per day and \$5,110 in the aggregate, for a total of 10 days.

For an employee who is caring for someone with Coronavirus, or is caring for a child because the child's school or child care facility is closed, or the child care provider is unavailable due to the Coronavirus, eligible employers may claim a credit for two-thirds of the employee's regular rate of pay, up to \$200 per day and \$2,000 in the aggregate, for up to 10 days. Eligible employers are entitled to an additional tax credit determined

based on costs to maintain health insurance coverage for the eligible employee during the leave period.

### **Child Care Leave Credit**

In addition to the sick leave credit, for an employee who is unable to work because of a need to care for a child whose school or child care facility is closed or whose child care provider is unavailable due to the Coronavirus, eligible employers may receive a refundable child care leave credit. This credit is equal to two-thirds of the employee's regular pay, capped at \$200 per day or \$10,000 in the aggregate. Up to 10 weeks of qualifying leave can be counted towards the child care leave credit. Eligible employers are entitled to an additional tax credit determined based on costs to maintain health insurance coverage for the eligible employee during the leave period.

### **Small Business Exemption**

Small businesses with fewer than 50 employees will be eligible for an exemption from the leave requirements relating to school closings or child care unavailability where the requirements would jeopardize the ability of the business to continue. The exemption will be available on the basis of simple and clear criteria that make it available in circumstances involving jeopardy to the viability of an employer's business as a going concern. Labor will provide emergency guidance and rulemaking to clearly articulate this standard.

### **Non-Enforcement Period**

Labor will be issuing a temporary non-enforcement policy that provides a period of time for employers to come into compliance with the Act. Under this policy, Labor will not bring an enforcement action against any employer for violations of the Act so long as the employer has acted reasonably and in good faith to comply with the Act. Labor will instead focus on compliance assistance during the 30-day period.

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## **STATE UNEMPLOYMENT INFORMATION**

**COVID-19 Information for Impacted Employers in Pennsylvania, visit:**  
[PA Employer Unemployment Information](#)

*ADDITIONAL INFORMATION CAN BE FOUND ON MY WEBSITE:*  
<https://kelly.house.gov/covid-19>