



# New COVID-19 Stimulus Bill

## What is the Coronavirus?

Coronavirus Disease 2019 (COVID-19) is a respiratory disease caused by the Severe Acute Respiratory Syndrome (SARS)-CoV-2 virus. The current mutation is a new strain of the SARS virus and no individual has any immunity prior to an exposure. The CDC has reported that testing has begun on a vaccine but for now, everyone should prepare and plan for possible impacts resulting from COVID-19. It has spread from China to many other countries around the world, including the United States.

### Jef Fagan, NECA General Counsel

The president signed the new COVID-19 Stimulus Bill into law on 12.27.2020. Prior to the new Stimulus Bill, the FFCRA paid leave program was set to expire on 12.31.2020. Of particular importance to NECA members, the new statute amends the FFCRA allowing employers to receive payroll tax credits for payments made under the FFCRA on or before March 31, 2021.

However, the amendments to the sick and care leave provisions of the original law DO NOT mandate employer participation after December 31, 2020. If an employer does continue to participate, in whole or in part, they will receive the payroll tax credits, up to the maximums provided in the FFCRA, for payments made prior to April 1, 2021.

In addition to the information already posted and distributed by NECA Government Affairs, the law firm of Greenberg Traurig put together a helpful [comparison](#) of the tax credits and relevant PPP provisions. Further, our friends at Brenna Manna Diamond offer an excellent [summary](#) of the Stimulus Bill as it stands without implementation guidelines. Government Affairs will continue to lobby for members and seek proper clarifications on the new provisions.

### Determine Your Participation Level

Members are urged to immediately determine which leave benefits they will continue to offer, if any. We encourage all members to check with local legal counsel and financial experts to make sure there are no state or local leave requirements associated with the Coronavirus. As of this date, the following states have local provisions: Arizona, California, Colorado, Connecticut, Maine, Maryland, Massachusetts, Michigan, Nevada, New Jersey, New Mexico (Bernalillo County only), New York, Oregon, Rhode Island, Texas (Austin, Dallas, San Antonio only), Vermont, Washington, Washington D.C.

As with most of the COVID-19 legislation and regulation, additional guidance is likely forthcoming. NECA will update its resources as necessary. Please seek competent legal advice for assistance with any specific factual scenarios.

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1201 Pennsylvania Ave. NW  
Suite 1200  
Washington, DC 20004  
202-991-6300 • [www.necanet.org](http://www.necanet.org)

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