

March 31, 2020

## PACE-NRDC Food Law Initiative

The following chart summarizes federal legislation and federal agency relief efforts that may be helpful to farmers during the COVID-19 pandemic as of March 2020. Each topic has an “Overview” of the legislation or relief effort as well as “Action Steps for Relief” indicating what farmers can do to receive the benefits listed.

	TOPIC	LEGISLATION/ PENDING ACTION	STATUS	SUMMARY
1.	Small Business Relief	Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”) <sup>[1]</sup>	Enacted 3/27/2020	<p><b>Overview:</b></p> <ul style="list-style-type: none"> <li>• Businesses with 500 or fewer employees are eligible for loans guaranteed by the Small Business Administration (“SBA”).</li> <li>• Loans could be used for payroll support, including paid sick, medical or family leave.</li> <li>• Loans could also be used for costs related to the continuation of group health care benefits during those periods of leave, employee salaries, mortgage or rent payments, utilities, or any other debt obligations incurred before March 1, 2020.</li> </ul>

Pace-NRDC Food Law Initiative COVID-19 Federal Legislation and Federal Agency Relief for Farmers Chart | March 2020

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				<ul style="list-style-type: none"> <li>Individuals who operate under a sole proprietorship or as an independent contractor are also eligible to receive these loans.</li> <li>Sole proprietorships must submit payroll tax filings, Forms 1099-MISC and income and expenses.</li> </ul> <p><b>Action Steps for Relief:</b></p> <ul style="list-style-type: none"> <li>Applications can be submitted through existing SBA lenders or through any federally insured depository institution, federally insured credit union, or Farm Credit System institution that is participating in the program.</li> <li>To determine whether a lender is participating in the program, individuals may consider checking the institution's website or contacting the institution over the phone.</li> <li>Lenders may begin processing loan applications as soon as April 3, 2020.</li> <li>A sample form showing what type of information may be requested from participating institutions is available at the following site:</li> </ul>

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				<a href="https://www.sba.gov/document/sba-form--paycheck-protection-program-ppp-sample-application-form">https://www.sba.gov/document/sba-form--paycheck-protection-program-ppp-sample-application-form</a> .
		Families First Coronavirus Response Act <sup>[2]</sup>	Enacted 3/18/2020	<p><b>Overview:</b></p> <ul style="list-style-type: none"> <li>• Businesses with 500 or fewer employees can receive two new refundable payroll tax credits, which would reimburse them for the cost of providing COVID-19-related leave to their employees.</li> <li>• The businesses can use the funds to provide employees with paid leave for their health care or a family member's healthcare.</li> <li>• Employees will be able to receive up to 80 hours of paid sick leave. Employers will receive full reimbursement for this paid leave and will not face any payroll tax liability.</li> <li>• Eligible employers can claim these credits based on qualifying leave they provide between now and December 31, 2020.</li> </ul> <p><b>Action Steps for Relief:</b></p>

	TOPIC	LEGISLATION/ PENDING ACTION	STATUS	SUMMARY
				<ul style="list-style-type: none"> <li>• Eligible employers can claim tax credits on their federal employment tax returns for qualified leave wages paid to employees on leave due to paid sick leave or expanded family and medical leave for reasons related to COVID-19 from April 1, 2020 to December 31, 2020.</li> <li>• Eligible Employers must retain records and documentation related to and supporting each employee's leave to substantiate the claim for the credits, and retain the Forms 941, Employer's Quarterly Federal Tax Return, and 7200, Advance of Employer Credits Due To COVID-19, and any other applicable filings made to the IRS requesting the credit.</li> <li>• The IRS expects to begin processing these requests during April 2020.</li> <li>• More specific information about the requirements of the program is available at: "<a href="#">COVID-19-Related Tax Credits for Required Paid Leave Provided by Small and Midsize Businesses FAQs.</a>"</li> </ul>

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2.	Stimulus Check/Economic Impact Payments	CARES Act	Enacted 3/27/2020	<p><b>Overview:</b></p> <ul style="list-style-type: none"> <li>• Individuals with gross incomes up to \$75,000 per year will receive \$1,200.</li> <li>• Individuals with gross incomes between \$75,000–\$99,000 will receive a reduced check.</li> <li>• Married couples with a gross income of under \$150,000 per year will receive \$2,400.</li> <li>• Married couples with gross incomes between \$150,000–\$198,000 will receive a reduced check.</li> <li>• Married couples who qualify based on the criteria above will also receive an additional \$500 for every child under 17.</li> <li>• Individuals earning more than \$99,000 and couples earning more than \$198,000 will not receive a check.</li> <li>• The checks will be based on 2018 or 2019 tax returns.</li> </ul> <p><b>Action Steps for Relief:</b></p> <ul style="list-style-type: none"> <li>• The amount will automatically be deposited directly into the same banking account reflected on the tax return an individual filed in 2019 (if an individual hasn't filed a</li> </ul>

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				<p>return for 2019, it will be deposited into the account specified on the individual's 2018 return).</p> <ul style="list-style-type: none"> <li>• If an individual is not typically required to file a tax return, the IRS will use the information on Form SSA-1099 or Form RRB-1099 to generate Economic Impact Payments.</li> <li>• The IRS also plans to provide a web-portal where individuals who do not currently have banking information on file can enter it. Updates can be found at: <a href="https://www.irs.gov/coronavirus">https://www.irs.gov/coronavirus</a>.</li> </ul>
3.	Student Loan Relief	CARES Act	Enacted 3/27/2020	<p><b>Overview:</b></p> <ul style="list-style-type: none"> <li>• Involuntary payment of federal student loans held by the Department of Education ("DOE") has been suspended, and accrual of interest on those loans has been waived until September 30, 2020. Borrowers may still choose to make loan payments during the relief period.</li> <li>• For participants in certain federal loan forgiveness programs, each month that a loan payment is suspended</li> </ul>

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				<p>will be treated as if the borrower had made a payment for purposes of the program.</p> <p><b>Action Steps for Relief:</b></p> <ul style="list-style-type: none"> <li>• NOT ALL STUDENT LOANS QUALIFY FOR RELIEF.</li> <li>• Certain federal loans qualify for relief, including Direct Loans, Federal Perkins Loans, and loans under the Federal Family Education Loan Program of the DOE. A general description of these loans is available at: <a href="https://studentaid.gov/understand-aid/types/loans">https://studentaid.gov/understand-aid/types/loans</a>.</li> <li>• Loans that are owned by the Department of Education will automatically have interest waived as of March 13, 2020.</li> <li>• Certain federal loans may also qualify for forbearance. Individuals with qualifying loans can contact their loan providers to request forbearance. Individuals who are 31 days behind on payments on qualifying loans as of March 13, 2020, or who become more than 31 days delinquent after that date, will have their loans automatically placed in administrative forbearance.</li> </ul>

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				<ul style="list-style-type: none"> <li>Loan servicers can determine whether an individual's loans qualify for relief by phone or online. Information about who is servicing a given loan can be found at <a href="http://StudentAid.gov">StudentAid.gov</a> or by calling 1-800-4-FED-AID (1-800-433-3243; TTY for the deaf or hearing-impaired 1-800-730-8913).</li> </ul>
		Department of Education Suspension of Loan Payments and Waiver of Interest <sup>[3]</sup>	Implemented 03/20/2020	<p><b>Overview:</b></p> <ul style="list-style-type: none"> <li>On March 20, 2020, the Department of Education's Office of Federal Student Aid ordered the suspension of certain federal student loan payments and the waiver of interest on certain student loans for at least 60 days during the national emergency caused by the COVID-19 outbreak, beginning on March 13, 2020.</li> </ul> <p><b>Action Steps for Relief:</b></p> <ul style="list-style-type: none"> <li>See actions steps for relief noted in the cell above.</li> </ul>
		House Loan Forgiveness Proposal <sup>[4]</sup>	Proposed 3/23/2020	<p><b>Overview:</b></p> <ul style="list-style-type: none"> <li>House Democrats proposed the Student Debt Emergency Relief Act, which would cancel \$30,000 in student debt</li> </ul>

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				<p>per borrower, suspend federal offset programs to collect past due loan payments and have the government assume monthly payments during the crisis.</p> <p><b>Action Steps for Relief:</b></p> <ul style="list-style-type: none"> <li>The proposal is still pending.</li> </ul>
		Senate Loan Forgiveness Proposal <sup>[5]</sup>	Proposed 3/19/2020	<p><b>Overview:</b></p> <ul style="list-style-type: none"> <li>Senate Democrats have proposed a plan that would offer \$10,000 in loan forgiveness for all borrowers.</li> </ul> <p><b>Action Steps for Relief:</b></p> <ul style="list-style-type: none"> <li>The proposal is still pending.</li> </ul>
4.	Mortgage/ Debt Relief – Farm Properties	Farm Credit Administration Guidance Letter <sup>[6]</sup>	Issued 3/20/2020	<p><b>Overview:</b></p> <ul style="list-style-type: none"> <li>The Farm Credit Administration is the regulator of the Farm Credit System and Farmer Mac. On March, 20, 2020, the Farm Credit Administration sent a letter to the Farm Credit System encouraging it to work with borrowers whose operations have been affected by COVID-19 to: <ul style="list-style-type: none"> <li>extend the terms of loan repayments;</li> </ul> </li> </ul>

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				<ul style="list-style-type: none"> <li>restructure borrowers' debt obligations; and</li> <li>ease some loan documentation or credit-extension terms for new loans to certain borrowers.</li> </ul> <p><b>Action Steps for Relief:</b></p> <ul style="list-style-type: none"> <li>Farmers who are having difficulty paying debts owed under the Farm Credit System can contact their local lenders.</li> <li>If a local lender under the Farm Credit System is not providing necessary flexibility, farmers may also consider contacting the Farm Credit Administration directly at 703-883-4056 (Voice &amp; TTY) or <a href="mailto:info-line@fca.gov">info-line@fca.gov</a>.</li> </ul>
		Farmer Mac Business Update <sup>[7]</sup>	Issued 03/26/2020	<p><b>Overview:</b></p> <ul style="list-style-type: none"> <li>In a recent business update, Farmer Mac stated that the organization is "committed to helping [our customers, including agricultural lenders] provide flexibility and assistance to their borrowers who are experiencing financial challenges due to COVID-19."</li> </ul>

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				<p><b>Action Steps for Relief:</b></p> <ul style="list-style-type: none"> <li>• There are no action steps at this time.</li> </ul>
5.	Mortgage Relief – Homes Not on Farm Property	Federal Housing Finance Agency Directives for Home Mortgages <sup>[8]</sup>	Updated 03/27/2020	<p><b>Overview:</b></p> <ul style="list-style-type: none"> <li>• Fannie Mae, Freddie Mac and Federal Home Loan Banks will provide relief to homeowners who have been impacted by COVID-19 and who have outstanding mortgages with these entities.</li> </ul> <p>In particular, if an individual is having difficulty paying their mortgage at this time,</p> <ul style="list-style-type: none"> <li>• they will not incur late fees;</li> <li>• they will not have delinquencies reported to credit bureaus; and</li> <li>• foreclosure will be suspended.</li> </ul> <p><b>Action Steps for Relief:</b></p> <ul style="list-style-type: none"> <li>• Homeowners with a qualifying mortgage who anticipate having difficulty paying any or all of the mortgage may consider contacting their mortgage servicers to work out a payment plan.</li> </ul>

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				<ul style="list-style-type: none"> <li>To determine whether a loan is owned by Fannie Mae or Freddie Mac farmers can search on <a href="https://ww3.freddiemac.com/loanlookup/">https://ww3.freddiemac.com/loanlookup/</a> (Freddie Mac) or <a href="https://www.knowyouroptions.com/loanlookup">https://www.knowyouroptions.com/loanlookup</a> (Fannie Mae).</li> </ul>
		Freddie Mac FAQ for Farm Properties <sup>[9]</sup>	Updated 2020	<p><b>Overview:</b></p> <ul style="list-style-type: none"> <li><i>Properties used primarily for farming or ranching are ineligible for the relief listed above. An exception may be made for:</i> <ul style="list-style-type: none"> <li>hobby farms, which are “typically small farms where the homeowner engages in farming activity for personal use and are eligible properties” or</li> <li>for a farmer whose primary use of the property is residential and the secondary use of the property is for insignificant farming activity (such as a small roadside stand used for selling fruits and vegetables).</li> </ul> </li> </ul>

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				<p><b>Action Steps for Relief:</b></p> <ul style="list-style-type: none"> <li>• There are no action steps at this time.</li> </ul>
6.	Unemployment Relief	CARES Act	Enacted 3/27/2020	<p><b>Overview:</b></p> <ul style="list-style-type: none"> <li>• The CARES Act created a temporary Pandemic Unemployment Assistance program that will run through December 31, 2020 to provide payment to individuals not traditionally eligible for unemployment benefits. <ul style="list-style-type: none"> <li>• This will cover individuals who are able and available to work but are unemployed due to COVID-19.</li> <li>• The CARES Act also extends unemployment benefits from 26 weeks to 39 weeks.</li> </ul> </li> <li>• Under the CARES Act, the Department of Labor (“DOL”) also established the Federal Pandemic Unemployment Compensation (FPUC) Program. <ul style="list-style-type: none"> <li>• The FPUC program will provide certain eligible individuals with \$600 per week in benefits to supplement the weekly benefit amount they</li> </ul> </li> </ul>

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				<p>receive from other unemployment compensation programs.</p> <ul style="list-style-type: none"> <li>• The FPUC program will be administered through existing state unemployment compensation programs.</li> <li>• Payment dates will vary by state, but most will begin in early April and end in late July of 2020.</li> </ul> <p><b>Action Steps for Relief:</b></p> <ul style="list-style-type: none"> <li>• Benefits will be made available through state unemployment insurance programs. For more information about eligibility and requirements, individuals can check their state unemployment agency websites.</li> <li>• A list of state unemployment insurance programs is available at: <a href="https://www.dol.gov/general/location">https://www.dol.gov/general/location</a>.</li> <li>• General information about the application process is available at: <a href="https://www.dol.gov/general/topic/unemployment-insurance">https://www.dol.gov/general/topic/unemployment-insurance</a>.</li> </ul>

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		Guidance for State Run Programs <sup>[10]</sup>	Issued 03/12/2020	<p><b>Overview:</b></p> <ul style="list-style-type: none"> <li>On March 12, 2020, the U.S. Department of Labor announced new guidance concerning unemployment insurance flexibility during the COVID-19 outbreak that will, at a minimum, permit states to pay benefits where: <ul style="list-style-type: none"> <li>an employer temporarily ceases operations due to COVID-19, preventing employees from coming to work;</li> <li>an individual is quarantined with the expectation of returning to work after the quarantine is over; and</li> <li>an individual leaves employment due to a risk of exposure or infection or to care for a family member.</li> </ul> </li> </ul> <p><b>Action Steps for Relief:</b></p> <ul style="list-style-type: none"> <li>See actions steps for relief noted in the cell above.</li> </ul>
7.	Health Insurance	CARES Act	Enacted 3/27/2020	<p><b>Overview:</b></p>

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				<ul style="list-style-type: none"> <li>• Health plans must provide no-cost coverage for COVID-19 testing and related services, though the Act does not require plans to cover treatment for COVID-19.</li> <li>• Providers must post the cash price of their diagnostic tests publicly on their websites.</li> <li>• Within 15 days of a vaccine or preventive service being recommended by the Advisory Committee on Immunization Practices of the Centers for Disease Control and Prevention, or receiving an "A" or "B" from the U.S. Preventative Services Task Force, health insurance issuers must provide coverage for that measure.</li> <li>• Telemedicine services are to be provided free of cost for high-deductible plans with health savings accounts for plan years beginning on or before Dec. 31, 2021.</li> <li>• Telehealth services will be paid for by the Secretary if they are furnished via a telecommunications system by a federally qualified health center or a rural health clinic to an eligible telehealth individual.</li> </ul>

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				<ul style="list-style-type: none"> <li>The Affordable Care Act's ban on pretax reimbursement of the costs for over-the-counter drugs not prescribed by a physician, including menstrual care products, is no longer in force.</li> </ul> <p><b>Action Steps for Relief:</b></p> <ul style="list-style-type: none"> <li>COVID-19 testing and related services (not treatment) should be provided free of charge. Health insurance providers will have further information about any additional requirements.</li> <li>Health insurance providers will also be able to offer information on telemedicine options, which may be provided free of charge.</li> </ul>

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8.	Visas/ Labor	U.S. Department of State Essential Service Designation <sup>[11]</sup>	Updated 03/26/2020	<p><b>Overview:</b></p> <ul style="list-style-type: none"> <li>On March 26, 2020, the U.S. Department of State designated the H-2 visa program as essential to the economy and food security of the United States and stated that it will continue to process applications to the extent possible using the following measures: <ul style="list-style-type: none"> <li>Consular officers can, in their own discretion, waive visa interview requirements for first-time and returning applicants who have no apparent or potential ineligibility.</li> <li>Applicants who have had visas expire in the last 48 months that did not need a waiver of ineligibility during their previous application do not need an in-person interview.</li> </ul> </li> <li>The State Department anticipates that the above provisions will mean that “the vast majority of otherwise qualified H-2 applicants will now be adjudicated without an interview.”</li> </ul>

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				<p><b>Action Steps for Relief:</b></p> <ul style="list-style-type: none"> <li>The State Department has not provided specific guidance regarding the H-2 interview waiver program. Employers can check the following page for updates: <a href="https://www.farmers.gov/manage/h2a">https://www.farmers.gov/manage/h2a</a></li> <li>Information about the application process and the interview waiver program will be made available for workers on the websites of the US Consulates in their respective countries.</li> </ul>
		New Partnership between the U.S. Department of Agriculture and the U.S. Department of Labor <sup>[12]</sup>	Announced 03/19/2020	<p><b>Overview:</b></p> <ul style="list-style-type: none"> <li>U.S. Secretary of Agriculture Sonny Perdue announced a partnership between the U.S. Department of Agriculture (“USDA”) and the U.S. Department of Labor (“DOL”) to identify and facilitate the transfer of eligible foreign and domestic workers to other U.S. agricultural sector employers to fulfill critical workforce needs within the U.S. during the COVID-19 outbreak.<sup>[13]</sup></li> </ul> <p><b>Action Steps for Relief:</b></p>

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				<ul style="list-style-type: none"> <li>A list of workers eligible for transfer is available at: <a href="https://www.farmers.gov/sites/default/files/documents/H2-Certified-Positions-Ending-March-April-2020.pdf">https://www.farmers.gov/sites/default/files/documents/H2-Certified-Positions-Ending-March-April-2020.pdf</a></li> </ul>
9.	Support for Agricultural Producers	CARES Act	Enacted 3/27/2020	<p><b>Overview:</b></p> <ul style="list-style-type: none"> <li>The CARES Act earmarks \$9,500,000,000 to support agricultural producers impacted by COVID-19, including producers of specialty crops, producers that supply local food systems and farmers markets and livestock producers.</li> </ul> <p><b>Action Steps for Relief:</b></p> <ul style="list-style-type: none"> <li>The USDA is in the process of developing a new program specifically for livestock and specialty crop producers.</li> <li>The UDSA is also working to develop a program to distribute funds to the Commodity Credit Corporation, which supports Agriculture Risk Coverage, Price Loss Coverage, and Market Facilitation Coverage Programs.</li> <li>Farmers can check for updates at: <a href="https://www.farmers.gov/coronavirus">https://www.farmers.gov/coronavirus</a>.</li> </ul>

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- [1] Coronavirus Aid, Relief, and Economic Security Act (CARES Act), H.R. Res. 748, 116<sup>th</sup> Cong. (March 27, 2020), available at <https://www.congress.gov/bill/116th-congress/house-bill/748/text>.
- [2] Families First Coronavirus Response Act, H.R. 6201, 116<sup>th</sup> Cong. (March 18, 2020), available at <https://www.congress.gov/bill/116th-congress/house-bill/6201>.
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