

FY2021 Appropriations/COVID-19 Emergency Relief

**Please note that this is not an exhaustive list - we will continue to review the nearly 5600-page legislation and update the community.*

Healthcare:

- \$3 billion for the Provider Relief Fund
 - Clarifies the definition of lost revenue for hospitals and allows hospital systems to transfer COVID funds among hospitals in their system.
 - Language directing 85% of unobligated balances or funds recovered to be for future distributions based on applications that consider financial losses and changes in operating expenses occurring in the third or fourth quarter of calendar year 2020, or the first quarter of calendar year 2021.
- 3-year extension of numerous public health programs including funding for Certified Community Behavioral Health Center
- Elimination of the 2021 DSH Cuts and a 2 year delay for 2022 and 2023
- 3 months of sequester relief
- Provides the first expansion of the Medicare GME program in 15 years
- Pay raise for providers to offset the E&M cuts
- Expands access to telehealth treatment (e.g., for mental health)
- Addresses surprise medical billing
 - Arbitration measures created between providers and insurers
 - No median rate requirement

Higher Education:

- \$22.7 b for Higher Education Emergency Relief (HEER) Fund
 - Funds will be distributed based on the number of Pell Grant recipients relative to other eligible universities, enrollment relative to other universities, and total endowment size relative to other universities.
 - Institutions required to pay the endowment tax would get 50% of its funding allocation and are directed to send those funds directly to students (Emory sent 100% of the HEERF \$ from CARES to students).
- \$4.1 b for the Governor Emergency Education Relief (GEER) Fund
- Simplify the Free Application for Federal Student Aid (FAFSA)
 - Reduces questions from 108 to 33.
 - Simplifies the formula for calculating who qualifies for Pell.
 - Would make an additional 420k students eligible for Pell grants; another 1.6 million students would receive the maximum award.
- Maximum pell grant award raised by \$150 to \$6,495 for the 2021-2022 school year.
- Increases general higher education funding to \$2.5 billion, \$66 million more than fiscal year 2020 spending.

Research:

- NIH will receive a 3% increase over FY20, a total of \$42.9 b for FY2021
- \$1.15 b for NIH research and clinical trials related to long-term studies of COVID-19
- \$100 million for Rapid Acceleration of Diagnostics (RADx)
- \$8.75 b for CDC to plan, prepare for, promote, distribute, administer, monitor and track coronavirus vaccines.
- \$11 million for the National Emerging Special Pathogens Training and Education Center (NETEC)
- \$4 million for a program studying the effects and treatment of military sexual trauma
- \$9 million for injury prevention research

Tax:

- Extension & Expansion of the Employee Retention Tax Credit
 - Increases the credit rate, creditable wage limitations and the size of organizations that are eligible for the credit.
- Provides further flexibility for taxpayers to rollover unused amounts in their health and dependent care flexible spending arrangements from 2020 to 2021 and from 2021 to 2022.
- Includes a transition from the qualified tuition deduction to an increased income limitation for the Lifetime Learning credit starting next year
- Extension of Charitable Giving Incentives
 - 1 year extension of the \$300 above-the-line-deduction, established in the CARES Act and set to expire 12/21/20.
 - Increases the amount for 2021 that married couples filing jointly can deduct for charitable contributions, from \$300 to \$600.
 - Extends through 2021 the increased limits on deductible charitable contributions.

Telehealth

- Increases, by \$250 million, FCC's COVID-19 Telehealth Program authorized under the CARES Act.
- Puts in place new transparency obligations for the program surrounding the FCC's review of applications, and directs the Commission to ensure, to the extent feasible, that all states benefit from the program.

NOT INCLUDED:

- Liability relief
- Student loan relief—mandatory payments are set to resume in February 2021
- New funding for state and local governments