



Accessing COVID-19 Health Care Stimulus

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Polsinelli COVID-19 Resources



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For COVID-19 legal advice across a spectrum of issues impacting an array of industries and legal areas, our team is available and connected nationally and in the communities in which you operate.

Contact us with questions at:

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COVID-19 Timeline of Government Response

- 01/27/2020 - White House Coronavirus Task Force created
- 01/31/2020 – HHS declares Public Health Emergency
- 03/06/2020 – President signs the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 [P.L. No. 116-123] (Phase 1)
- 03/13/2020 – President declares National Emergency
- 03/18/2020 – President signs the Families First Coronavirus Response Act [P.L. No. 116-127] (Phase 2)
- 03/27/2020 – President signs the Coronavirus Aid, Relief, and Economic Security (CARES) Act [P.L. No. 116-136] (Phase 3, which is focus of today's discussion)
- TBD – Phase 4 legislative response package

CARES Act Emergency Health Funding

- The CARES Act provides \$127 billion for the U.S. Department of Health and Human Services (HHS) Public Health and Social Services Emergency Fund, including:
 - \$100 billion for grants to healthcare providers.
 - \$27 billion for the Biomedical Advanced Research and Development Authority (BARDA), including:
 - \$16 billion to replenish the Strategic National Stockpile with medical supplies.
 - \$11 billion for research and development of vaccines, therapeutics, diagnostics, and other medical preparedness efforts, including a minimum of \$250 million for state hospital preparedness programs and \$275 million for HRSA to support rural health services and capacity.
 - The CARES Act also provided \$1.32 billion for HRSA to distribute to 1,400 health centers. This funding was awarded on April 8.

Public Health and Social Services Emergency Fund

The CARES Act provides \$100 billion for the Public Health and Social Services Emergency Fund to provide funding for healthcare providers to cover unreimbursed healthcare related expenses or lost revenues attributable to the public health emergency resulting from COVID-19.

- HHS announced on **Friday (April 10)** the distribution of \$30 billion to all Medicare-enrolled providers.
- The funds were administered by UnitedHealth Group using electronic ACH accounts (titled “HHSPAYMENT”) or paper checks sent in the mail.
- These funds are not a loan and are not required to be repaid so long as the terms and conditions are followed.
- A provider’s payment is based on the total amount of Medicare FFS payments that the provider received in 2019 per tax identification (TIN) number. This includes any Medicare-enrolled provider or supplier. An estimate of the amount can be made by dividing a provider or supplier’s 2019 FFS payments (by TIN) by the total Medicare FFS payments made in 2019--\$434 Billion. Medicare Advantage payments are not included in these calculations.

Terms and Conditions

- Providers must sign an attestation confirming receipt of the funds within 30 days and agree to the [terms and conditions](#) of payment, including but not limited to:
 - Only using the funds to prevent, prepare for, and respond to COVID-19. Additionally, funds shall reimburse only for healthcare related expenses of lost revenue that are attributable to COVID-19.
 - Funds cannot be used to reimburse expenses or losses reimbursed from other sources or obligated for payment from other sources; and
 - Providers must agree not to “balance bill” COVID-19 patients.
- **If a provider receives payment and does not wish to comply with the terms and conditions the provider must notify HHS and remit the full payment.**

What's next?

- The CARES Act gave the HHS Secretary wide discretion on how to allocate the emergency funds.
- While details regarding the application process for additional rounds of funding are not yet available, White House and HHS Officials have announced they plan to direct the remaining \$70 billion to:
 - Providers in high COVID-19 impact areas;
 - Rural providers,
 - Providers of services with lower shares of Medicare reimbursement or who predominantly serve the Medicaid population; and
 - Providers requesting reimbursement for the treatment of uninsured American, which is estimated to cost roughly \$42 billion.

Federal Grants Compliance

Uniform
Guidance (2
C.F.R. Part 200)

Other Federal
Laws

Agency
Regulations
(HHS: 45 C.F.R.
Part 75)

Agency Policy
Statements

Award Terms and
Conditions

Key Grant Compliance Principles

- Reimbursement of grant costs: must be allowable, reasonable, and allocable.
- Following procurement procedures, including avoiding COIs and using competitive procedures where required.
- Monitoring sub-recipients.
- Recordkeeping and audits.
- Ancillary laws and regulations: Equal Opportunity requirements; Byrd Amendment; whistleblower protection laws; etc.

Key Compliance Risks

- Agency regulatory remedies:
 - Withholding payment
 - Disallowing costs
 - Terminating the award (in whole or in part)
 - Suspending and/or debarring the entity
- False Claims Act.
- Criminal liability.

Medicare & Medicaid

- Delays Medicare's 2% sequestration cuts through Dec. 2020
- Increases hospital payments for COVID-19 patients
- Provides advanced payments to hospitals
- Increases access to post-acute, telehealth, and home healthcare
- Allows telehealth waivers, announced by CMS on 3/30
- Extends expiring health programs through Nov. 30, including a delay of the Disproportionate Share Hospital (DSH) cuts.

Accelerated and Advanced Payments

- Accelerated and advanced payments are a form of bridge loan available to all Medicare enrolled providers and suppliers meeting certain eligibility criteria
- Requires submission of simple application to the responsible MAC at the PTAN/NPI level
- The bulk of providers and suppliers can get an accelerated payment or advance up to 90-days of normal payments
 - Determined by the MAC for the period from 10/1/19 – 12/31/19
- Inpatient, children's and cancer hospitals can get an accelerated payment up to 6 months of normal payments, and CAHs up to 125% of payments for up to a 6 month period
 - Determined by the MAC for the period from 10/1/19 – 12/31/19
- Funds are paid within 7 days of application and after MAC determines whether applicant satisfies the eligibility criteria

Accelerated and Advanced Payments

- Any funds accelerated and advanced to a provider or supplier are automatically recouped by the MAC
 - 90 day payments are recouped over a 90 day period (days 120-210)
 - 6 month payments are recouped over a 1 year period (days 120-455)
- CMS will issue a demand letter for any funds not recovered by the MAC
 - Can request an extended repayment plan, but repayments will carry an interest of 10.25%

Behavioral Health Funding

- Substance Abuse and Mental Health Services Administration (SAMHSA)-\$425 million to provide crisis intervention services, mental and substance use disorder treatment, and other related recovery supports for children and adults impacted by the COVID-19 pandemic including:
 - \$250 million to Certified Community Behavioral Health Clinics (CCBHCs)
 - \$50 million for suicide prevention programs
 - \$100 million for emergency-response spending that can target support where it is most needed, such as outreach to those experiencing homelessness
 - \$15 million for tribal communities

CARES Act Oversight

- House Speaker Pelosi (D-CA) is creating a bipartisan House Special Committee
- House Majority Whip Clyburn (D-SC) will chair the committee; Minority Leader McCarthy (R-CA) says unnecessary
- "The panel will root out waste, fraud and abuse; it will protect against price-gouging, profiteering and political favoritism"

CARES Act Oversight

- Section 4020 of the CARES Act establishes a Congressional Oversight Commission to oversee the Treasury Department's handling of \$500 billion fund.
 - Commission to be composed of 5 members, appointed by House and Senate leadership
- Section 4018 of the CARES Act also creates a “special inspector general for pandemic recovery” inside the Treasury Department to also oversee the \$500 billion fund.

CARES Act Oversight

- Section 15010 of the CARES Act creates a *Pandemic Response Accountability Committee* within the Council of the Inspectors General on Integrity and Efficiency to promote transparency and support oversight of funds provided in COVID-19 response legislation.
- Membership includes:
 - Chair: Acting Defense Department IG
 - IGs of various federal departments and agencies

FEMA Assistance

- On March 13, 2020, the President declared a nationwide emergency under Section 501(b) of the Stafford Act
- Unlocks reimbursement for “emergency protective measures” taken respond to the COVID-19 emergency
 - Limited to work necessary to save lives or protect public health and safety
 - Must be performed at the direction or guidance of public health officials
- No general financial assistance to individuals or businesses at this time

FEMA “Eligibility Pyramid”

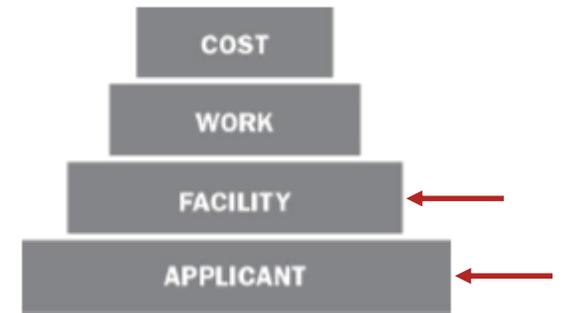


Qualified Applicants

- State, territorial, and local governments (“Local”)
- Tribal governments
- Certain private non-profit organizations (as a Subrecipient)

Eligible Private Non-Profit Organizations ("PNP")

- IRS 501(c), (d), or (e) tax-exempt organization; and
- Owns or operates a facility that provides *either*
 - Education, utility, emergency, or medical service ("Critical Service"); or
 - A non-critical but essential social service to the general public
- Detailed facility eligibility criteria to navigate, including mixed-use campuses
- *Private entities, including for-profit hospitals not eligible for assistance from FEMA*
 - But, may still receive contracts for covered goods/services from local government



Eligible Private Non-Profit Organizations

Critical Services*

- Education
 - Primary or secondary education
 - Accredited higher-education institutions that meet certain criteria
- Utility
 - Communications transmission, distribution
 - Electric power generation, transmission
 - Sewer, wastewater, water treatment
- Emergency
 - Ambulance/ Rescue
 - Fire protection
- Medical
 - Clinics, hospices, nursing homes
 - Hospitals and related facilities
 - Outpatient facilities

Essential Services*

- Certain community centers
- Alcohol/drug treatment facilities
- Assisted living
- Child care
- Homeless shelters
- Houses of worship
- Libraries
- Public broadcasting stations distributing Emergency Alert System communications
- Rehabilitation facilities
- Zoos

* Not exhaustive

Emergency Protective Measures, Defined

- Emergency Work must be
 - Necessary to save lives or protect public health and safety
 - The legal responsibility of an eligible applicant
 - Not funded by the HHS/CDC or other federal agency
 - Some activities listed may also be eligible for funding through HHS/CDC
 - Final reimbursement determinations will be coordinated by HHS and FEMA



Eligible “Emergency Protective Measures”*

- Management, control and reduction of immediate threats to public health and safety:
 - Emergency Operation Center costs
 - Training specific to the declared event
 - Disinfection of eligible public facilities
- **Emergency medical care**
- Security and law enforcement
- **Medical sheltering**
- Household pet sheltering and containment in accordance with CDC guidelines
- Purchase and distribution of food, water, ice, medicine, and other consumable supplies, to include personal protective equipment and hazardous material suits
- Movement of supplies and persons
- Communications of general health and safety information to the public
- Search and rescue to locate and recover members of the population requiring assistance

Emergency Protective Measures, Clarified

- Measures to protect life, public health, and safety generally the responsibility of Local governments
 - Local government may contract to provide (e.g., sheltering, food distribution)
- In limited circumstances, essential components of a facility urgently needed to save lives or protect health and safety
 - *Example:* an emergency room of a PNP hospital
 - PNP may be eligible for reimbursement of costs as a Sub-recipient
 - Operating costs generally not eligible unless PNP performs an emergency service at the request of and certified by the legally responsible government entity



Emergency Medical Care

- PNPs that own or operate a medical or custodial care facility are also eligible for
 - Reimbursement of patient evacuation costs, when such action is needed;
 - Reimbursement of costs for emergency medical care
 - Cost for PPE for health care providers who are working in a hospital treating COVID-19 patients
- Costs must be directly related to COVID-19 cases
- Long-term medical treatment is not eligible
 - Medical care costs incurred once a COVID-19 patient is admitted to a medical facility on an inpatient basis
 - Administrative costs associated with the treatment of COVID-19 patients



Eligible Emergency Medical Care Activities*

- Triage and medically necessary tests and diagnosis related to COVID-19 cases
- Emergency medical treatment of COVID-19 patients
- Prescription costs related to COVID-19 treatment
- Use or lease of specialized medical equipment necessary to respond to COVID-19 cases
- Purchase of PPE, durable medical equipment, and consumable medical supplies necessary to respond to COVID-19 cases (note that disposition requirements may apply)
- Medical waste disposal related to eligible emergency medical care
- Emergency medical transport related to COVID-19
- Temporary medical facilities and expanded medical care facility capacity for COVID-19 for facilities overwhelmed by COVID-19 cases and/or to quarantine patients infected or potentially infected by COVID-19
- Temporary facilities and expansions may be used to treat COVID-19 patients or non-COVID-19 patients, as appropriate
- Medical sheltering (e.g. when existing facilities reasonably forecasted to become overloaded)

Allowable Costs and Compliance Obligations

- All reimbursements subject to compliance obligations of the FEMA Public Assistance Program
 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards at [2 CFR Part 200](#); and
 - Federal Disaster Assistance regulations at [44 CFR Subpart 206](#).
- 75% federal cost share; remaining 25% borne by Local government (and/or Subrecipient)



Application Process

- Simplified online form
 - Work activities
 - Limited supporting documentation
 - Cost estimate
- ***Application deadline extended for the duration of the public health emergency***
 - Normally 30 days from President's declaration (April 12th)
 - PNPs should first reach out to your local Emergency Management Department to apply

Don't have an account?



Reach out to your local Emergency Management Department or appropriate State Emergency Management representative to begin the process.



Sign in to Your Account

USERNAME

[Forgot your username?](#)

PASSWORD

[Forgot your password?](#)

SIGN IN

<https://grantee.fema.gov>

What Steps Should I Be Taking Now?

- For private non-profit organizations, all reimbursement goes through State/Territory/Local government
 - **Reach out and start talking to them now**
- If you think you might qualify for assistance, make sure you understand the cost and other key compliance rules that FEMA and your State will impose
- Segregate your costs now and be scrupulous about record retention and substantiation of reimbursable items
- Apply through the FEMA grantee website

SBA Disaster Assistance Loans

Who is eligible?

- Small business or business, nonprofit organization, veterans' organization, or Tribal business, which employs not more than 500 employees, unless the covered industry's SBA size standard allows more than 500 employees.
- That have suffered substantial economic injury (*business is unable to meet its obligations and pay its ordinary and necessary operating expenses*) due to COVID-19.

How much money is available?

- Up to \$2 million
- Funds to be used to help meet financial obligations and operating expenses that could have been met had the disaster not occurred.
- Loan amount will be based on actual economic injury and company's financial needs.

SBA 7(a) Loans

Who is eligible?

- Small business or business, nonprofit organization, veterans' organization, or Tribal business, which employs not more than 500 employees, unless the covered industry's SBA size standard allows more than 500 employees.

How much money is available?

- Maximum of \$10 million.
- Based on average total monthly payroll costs multiplied by 2.5.

SBA Disaster Assistance Loans

What is the time frame?

- Jan 31, 2020 – Dec 31, 2020 (Covered Period)

Is there a repayment schedule?

- Repayment term not to exceed 30 years; determined by ability to repay the loan with 3.75% interest rate.

Are there advances or loan forgiveness?

- Applicant is allowed to request an advance, separate from the loan, in an amount not to exceed \$10,000 within three days after SBA receives an application.
 - *An advance may be used to maintain payroll, provide sick leave related to COVID-19, and meet costs due to interrupted supply chains, among other provisions.*
- An applicant shall not be required to repay any amounts of an advance provided, even if subsequently denied a loan.
- Advance amount must be considered when determining certain loan forgiveness if the applicant transfers into a 7(a) loan program.

SBA 7(a) Loans

What is the time frame?

- Feb 15, 2020 – Jun 30, 2020 (Covered Period)

Is there a repayment schedule?

- 2 years from loan origination with 1% interest rate.
- Complete payment deferment relief for a period of not less than 6 months, but not to exceed 1 year.

Are there advances or loan forgiveness?

- Recipients are eligible for forgiveness of a portion of the loan in an amount equal to the sum of
 - payroll costs
 - interest payments on mortgage obligations
 - payments on covered rent obligations
 - and any covered utility payments, but not to exceed the principal amount
 - ***The amount of loan forgiveness will be reduced in accordance with any reduction in the number of employees or employee salaries during the covered period.***

SBA Disaster Assistance Loans

Is collateral required?

- Collateral is required for EIDL loans over \$25,000.
- SBA takes real estate as collateral when it is available.
- SBA will not decline a loan for lack of collateral, but requires you to pledge what is available.

Is a personal guarantee required?

- Personal guarantee on advances and loans of not more than \$200,000 are waived during the covered period.

Application

- Application is available [here](#).

SBA 7(a) Loans

Is collateral required?

- No collateral is required.

Is a personal guarantee required?

- No personal guarantee is required.

Application

- Applications can be submitted April 3, 2020 for businesses and April 10, 2020 for sole proprietorships and independent contractors.
- Application is available [here](#).
- You must apply through an eligible 7(a) lender.
- You should prepare: payroll documentation and application. All owners of 20% or more of equity must sign the application.

Paychecks Protection Program: 7(a) Loan Forgiveness Stipulations

What is the maximum amount eligible for loan forgiveness?

- The sum of payroll costs, rent, utilities and payments on mortgage interest in the 8 weeks following origination of the loan. Capped at 100% of the loan amount.

How do layoffs impact the maximum amount eligible for loan forgiveness?

- The maximum amount eligible for loan forgiveness may be reduced by any layoffs. *However*, if the layoffs occur from 2/15/20 – 4/26/20 and you rehire the employees 6/30/20, there will be no reduction in the amount eligible for loan forgiveness.

What about reductions in salaries or furloughs?

- The maximum amount eligible for loan forgiveness may be reduced by reductions in salary that exceed 25% of an employee's salary. *However*, if the salary reductions occur from 2/15/20 – 4/26/20 and you eliminate that reduction by 6/30/20, there will be no reduction in the amount eligible for loan forgiveness.

COVID-19: Tax Credits

Agenda

- **Families First Coronavirus Response Act**
- **Coronavirus Aid, Relief, and Economic Security Act (“Cares”)**
- **Other Notable Tax Items (Extensions, IRS Activity, Compliance Challenges, Other Items)**

COVID-19: Tax Credits

▪ **FAMILIES FIRST CORONAVIRUS RESPONSE ACT**

▪ **Sick Pay Leave Credit:**

- < 500 Employees
- The credit is limited to \$511 per day (\$5,110 total):
 - (1) the employee is subject to a federal, state, or local quarantine or isolation order related to COVID-19; (2) the employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19; or (3) the employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis.
- or \$200 per day (\$2,000 total) if the employee is caring for an individual:
 - (1) who's quarantined; (2) showing symptoms of COVID-19; or (3) employee's minor child whose school or child care provider is closed due to COVID-19.
- Employers are entitled to an additional tax credit determined based on costs to maintain health insurance coverage during the leave period.

COVID-19: Tax Credits

- **FAMILIES FIRST CORONAVIRUS RESPONSE ACT (Cont.)**
 - **Family Leave Credit:**
 - <500 Employees.
 - Credit is for up to 10 weeks of qualifying leave.
 - This credit is equal to two-thirds of the employee's regular pay, capped at \$200 per day or \$10,000 in the aggregate.
 - An employee cannot work because they must care for a minor whose school or care provider is closed or unavailable due to a coronavirus emergency as declared by a federal, state, or local authority.
 - Employers are entitled to an additional tax credit determined based on costs to maintain health insurance coverage during the leave period.

COVID-19: Tax Credits

Sick and Leave Pay Summary Chart:

	Sick Pay	Leave Pay
(1) Employee is subject to a quarantine or isolation order related to COVID-19; (2) the employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19; or (3) the employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis.	10 days paid leave at 100% of regular pay rate Limited to \$511/day or aggregate \$5,110	Not Applicable
Care for for an individual (1) who's quarantined; or (2) showing symptoms of COVID-19.	10 days paid leave at 2/3 of regular pay rate Limited to \$200/day or aggregate \$2,000	Not Applicable
School or child care is closed due to COVID-19	10 days paid leave at 2/3 of regular pay rate Limited to \$200/day or aggregate \$2,000	10 weeks at 2/3 of regular pay rate Limited to \$200/day or aggregate \$10,000

COVID-19: Tax Credits

▪ **FAMILIES FIRST CORONAVIRUS RESPONSE ACT (Cont.)**

▪ Example:

- If an eligible employer paid \$5,000 in sick leave and is otherwise required to deposit \$8,000 in payroll taxes, including taxes withheld from all its employees, the employer could use up to \$5,000 of the \$8,000 of taxes it was going to deposit for making qualified leave payments. The employer would only be required under the law to deposit the remaining \$3,000 on its next regular deposit date.
- If an eligible employer paid \$10,000 in sick leave and was required to deposit \$8,000 in taxes, the employer could use the entire \$8,000 of taxes in order to make qualified leave payments and file a request for an accelerated credit for the remaining \$2,000.
- Equivalent child care leave and sick leave credit amounts are available to self-employed individuals under similar circumstances. These credits will be claimed on their income tax return and will reduce estimated tax payments.

COVID-19: Tax Credits

- **Coronavirus Aid, Relief, and Economic Security Act**
“CARES Act”

- **Employer Retention Credit:**

- Credit available if (1) the operation of the employer is fully or partially suspended during the calendar quarter due to governmental order, or (2) if an employer has a reduction of gross receipts of more than 50% in a calendar quarter compared to previous year (until it gets back to 80% of gross receipts).
 - Credit is equal to 50% qualifying wages of employer paid after March 2, 2020 and before January 1, 2021.
 - Qualifying wages are all wages up to \$10,000 per employee for all employees if under 100 employees and if more than 100 employees, only for those employees that are NOT providing services.
 - Limitations apply if Credits are received under the Family First provisions or if a loan under the SBA 7(a) program is received.

COVID-19: Tax Credits

- **CARES ACT (cont.)**

- **Delayed Payroll Deposits**

- Starting with wages paid starting March 27, 2020 through December 31, 2021, employers can delay paying the employer's share of social security tax (6.2%) on all employees.
 - Delayed payments are due 50% on December 31, 2021 and 50% on December 31, 2022
 - Employers who receive SBA 7(a) loans that are forgiven are not eligible.

- **Other Key Tax Provisions in CARES Act:**

- Individual Rebate Checks
 - Business Incentives (Loss Carrybacks)
 - Charitable Deduction Changes

COVID-19: Tax Credits

Summary Chart of Payroll Provisions:

	SICK PAY CREDIT	FAMILY LEAVE CREDIT	EMPLOYER RETENTION CREDIT	DELAYED PAYROLL
AMOUNT OF CREDIT	Credit up to \$511 per day and \$5,110 in the aggregate, and/or credit up to \$200 per day and \$2,000 in the aggregate.	Credit up to \$200 per day and \$10,000 in the aggregate.	Credit up to \$5,000 per employee per year.	Employers can delay the 6.2% employer portion of payroll taxes, 50% due by Dec. 31, 2021 and remained due by Dec. 31, 2022.
TIMEFRAME	April 1, 2020 to December 31, 2020	April 1, 2020 to December 31, 2020	March 13, 2020 to December 31, 2020	March 27th to December 31, 2020
EMPLOYER SIZE	Fewer than 500 Employees	Fewer than 500 Employees	Rules vary for fewer than 100 employees	No size limitation
RELATION TO PAYROLL PROTECTION PROGRAM	For employers that receive tax credits for sick pay, those wages are not eligible as "payroll costs" for purposes of receiving loan forgiveness.	For employers that receive tax credits for leave pay, those wages are not eligible as "payroll costs" for purposes of receiving loan forgiveness.	An employer may not receive the Retention Credit if the employer receives a Small Business Interruption Loan under the SBA Paycheck Protection Program.	Employers may not have loan forgiveness under the SBA Paycheck Protection Program.

COVID-19: Tax Credits

- **Other COVID-19 Related Tax Highlights**
 - Tax Filing and Payment Extensions/Suspended Collection Activity/Good Faith Compliance/State Tax

Crystal Ball – Phase 4 Legislative Response

- Congress is out of session until at least April 20th
- Speaker Pelosi aims to have a bipartisan bill prepared for a vote when the House returns on or before May 4th
- GOP initial hesitance; President supportive; Majority Leader McConnell (R-KY) acknowledged Phase 4 will occur with health care a top priority
- Policies under consideration:
 - Take Responsibility for Workers and Families Act (H.R. 6379)
 - Additional funding for health care providers, small businesses, state and local government, and individuals
 - Surprise billing
 - Workforce Protections

Key COVID-19 Relief Legislation Negotiators

- Senate Majority Leader Mitch McConnell (R-KY)
- Senate Minority Leader Chuck Schumer (D-NY)
- Treasury Secretary Steve Mnuchin
- House Speaker Nancy Pelosi (D-CA)
- House Minority Leader Kevin McCarthy (R-CA)
- Vice President and Coronavirus Task Force Chair Mike Pence

Chairs and Ranking Members of Key Healthcare Committees

- **Senate Committee on Finance**
 - Sens. Chuck Grassley (R-IA) and Ron Wyden (D-OR)
- **Senate Committee on Health, Education, Labor, and Pensions**
 - Sens. Lamar Alexander (R-TN) and Patty Murray (D-WA)
- **House Committee on Ways & Means**
 - Reps. Richard Neal (D-MA) and Kevin Brady (R-TX)
- **House Committee on Energy & Commerce**
 - Reps. Frank Pallone (D-NJ) and Greg Walden (R-OR)
- **House Committee on Education & Labor**
 - Reps. Bobby Scott (D-VA) and Virginia Foxx (R-NC)



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