

S 4213

Financial Relief Noting The Large Impact Of Our Nation's Essential Employees (FRNT LINE) Act

Congress: 116 (2019–2021, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jul 20, 2020

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Jul 20, 2020)

Official Text: <https://www.congress.gov/bill/116th-congress/senate-bill/4213>

Sponsor

Name: Sen. Ernst, Joni [R-IA]

Party: Republican • **State:** IA • **Chamber:** Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 20, 2020

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jul 20, 2020)

Financial Relief Noting The Large Impact Of Our Nation's Essential Employees (FRNT LINE) Act

This bill excludes from gross income wages of certain front-line employees during the COVID-19 (i.e., coronavirus disease 2019) emergency period (the period beginning on April 1, 2020, and ending on the earlier of the last day of the first month in which the COVID-19 emergency is no longer in effect, or December 31, 2020). The bill also suspends payment of payroll taxes during the emergency period for employees earning \$50,000 or less.

Actions Timeline

- **Jul 20, 2020:** Introduced in Senate
- **Jul 20, 2020:** Read twice and referred to the Committee on Finance.