

## 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on April 1, 2020, and ending on the earlier of the last day of the first month in which the COVID-19 emergency is no longer in effect, or December 31, 2020).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.