

## HR 6787

### Providing Essentials for Frontline Workers Act

**Congress:** 116 (2019–2021, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** May 8, 2020

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (May 8, 2020)

**Official Text:** <https://www.congress.gov/bill/116th-congress/house-bill/6787>

### Sponsor

**Name:** Rep. Sánchez, Linda T. [D-CA-38]

**Party:** Democratic • **State:** CA • **Chamber:** House

### Cosponsors

No cosponsors are listed for this bill.

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 8, 2020

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
116 HR 6800	Related bill	Jul 23, 2020: Committee on Small Business and Entrepreneurship. Hearings held. Hearings printed: S.Hrg. 116-517.

## Providing Essentials for Frontline Workers Act

This bill allows an employer a payroll tax credit for certain pandemic-related employee benefit expenses paid by such employer after March 12, 2020, and before January 1, 2021. The amount of such credit is 50% of the pandemic-related expenses of essential employees and 30% for other employees. The amount of expenses taken into account for purposes of the credit for any employee may not exceed \$5,000 in any calendar quarter.

The bill defines *qualified pandemic-related employee benefit expenses* as amounts paid to an employee that are excludable from gross income as disaster relief payments related to COVID-19 (i.e., coronavirus disease 2019) and that the employee has elected to treat as a pandemic-related expense.

The credit is not allowed to the federal government or its agencies, except for tax-exempt organizations.

## Actions Timeline

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- **May 8, 2020:** Introduced in House
- **May 8, 2020:** Referred to the House Committee on Ways and Means.