

# Frontline Workers COVID-19 Hazard Pay Rebate Program Frequently Asked Questions

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### **General Information and Rebate Eligibility**

#### 1. What is the Frontline Workers COVID-19 Hazard Pay Rebate Program?

The Frontline Workers COVID-19 Hazard Pay Rebate Program provides a one-time hazard pay rebate of \$250 to essential critical infrastructure workers who meet all of the following requirements:

The applicant submits an application to the Louisiana Department of Revenue between July 15 and October 31, 2020;
The applicant is a Louisiana resident individual and has adjusted gross income of \$50,000 or less;
The applicant was employed on or after March 11, 2020, in one of the jobs listed in the Eligible Job Categories; and
The applicant was required by his or her employer to provide in-person services outside of the applicant's home and was in contact with customers, patients, or the general public for at least 200 hours between March 22, 2020, and May 14, 2020.

### 2. How was the rebate program established?

The rebate program was authorized by the Louisiana Legislature during the 2020 First Extraordinary Session and was signed into law as Act 12 by Governor John Bel Edwards on July 13, 2020. The rebate program is intended to provide funds to Louisiana's frontline workers who continued to work during the COVID-19 pandemic. The rebate program is administered by the Louisiana Department of Revenue and the application periods begins July 15 and ends October 31, 2020.

#### 3. What are the Eligible Job Categories?

- Nurses, assistants, aides, medical residents, pharmacy staff, phlebotomists, respiratory therapists, and workers providing direct patient care in inpatient and outpatient dialysis facilities;
- Housekeeping, laundry services, food services and waste management personnel in hospitals and healthcare facilities;
- Long-term care facility personnel, outpatient care workers, home care workers, personal assistance providers, home health providers, certain home delivered meal providers, and childcare service providers;
- Emergency medical services (EMS) personnel, fire and rescue personnel, law enforcement personnel, and public health epidemiologists;
- Bus drivers; retail fuel service personnel; sanitation personnel; residential, commercial and industrial solid waste and hazardous waste removal personnel;

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storage and disposal personnel of residential, commercial, and industrial solid waste and hazardous waste;

- Grocery store, convenience store, and food assistance program personnel;
- Mortuary service providers; and
- Veterinary service staff.
- 4. I worked in one of the Eligible Job Categories but was able to work from home or telecommute during the pandemic, am I eligible for the rebate?

No. The rebate program requires that workers must work and provide in-person services to customers, patients, or the general public outside his or her residence. Since you were able to work from home, you are not eligible for the rebate. Residence is defined for purposes of this rebate program as any residence or other dwelling occupied by the worker, including the worker's primary residence.

5. I worked part-time in one of the Eligible Job Categories. Am I eligible for the rebate?

Maybe. Eligibility for the rebate depends upon the number of hours worked during the period from March 22, 2020, and May 14, 2020. Your status as a part-time or full-time employee does not change your eligibility. If you worked at least 200 hours during that time period, you will be eligible for the rebate as long as you meet the remaining eligibility requirements.

6. I moved to Louisiana in January 2020 and worked in an Eligible Job Category. Am I eligible for the rebate?

Yes. As long as you meet all the requirements of the rebate program, there is no requirement that you be a Louisiana resident for a specific period of time before working in an eligible job category for the required number of hours. The Louisiana Department of Revenue may require you to provide additional documentation.

7. I worked in an Eligible Job Category, provided in-person services to the public, but did not work at least 200 hours between March 22, 2020, and May 14, 2020. Am I eligible for the rebate?

No. You must meet ALL eligibility requirements in order to qualify for the rebate. Because you did not work at least 200 hours in one of the specified jobs, you will not be eligible for the rebate.

8. I worked in two Eligible Job Categories, provided in-person services to the public, and worked at least 200 hours between March 22, 2020, and May 14, 2020 between the two jobs. Am I eligible for the rebate?

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Yes. As long as you meet all the requirements of the rebate program, there is no requirement that the 200 hours has to be worked for one employer. The Louisiana Department of Revenue may request additional information to verify an applicant's eligibility in these situations.

9. I worked in an Eligible Job Category, provided in-person services to the public, worked at least 200 hours between March 22, 2020, and May 14, 2020, but was laid off. Am I eligible for the rebate?

Yes. As long as you meet all the requirements of the rebate program, there is no requirement that you were continuously employed from March 22, 2020, through May 14, 2020.

10.I am an out of state resident that works in an Eligible Job Category in Louisiana. Do I qualify for the rebate?

No. You must be a resident of Louisiana while working in an Eligible Job Category to qualify for the rebate.

11.I received unemployment compensation in March 2020, but I worked in an Eligible Job Category beginning in April 2020 and worked over 200 hours by May 14, 2020. Do I still qualify for the rebate?

Yes. You qualify for the rebate if you received unemployment compensation as long as you worked 200 hours in an eligible job category between March 22, 2020, and May 14, 2020, and meet all other requirements.

12.I was not required to file a Louisiana income tax return for 2018 and 2019 but I worked the required 200 hours in an eligible job. Do I still qualify for the rebate?

Yes. You are eligible for the rebate. However, you may be asked to provide the Louisiana Department of Revenue with information to substantiate income levels in order to verify eligibility.

13.I am a self-employed business owner that provides a qualifying service to a client or customer. Am I eligible for the rebate even though I am not technically an employee?

Yes. Self-employed individuals who perform the qualifying service for a client or customer are eligible for the rebate if all other eligibility criteria are met. There is no requirement that you must work for an employer.

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### **Eligible Job Categories**

The following FAQs are based on the job categories that include a description from <u>RIB 20-020</u>. For purposes of these FAQs, all answers are related to the Eligible Job Categories requirement only and assume the applicant meets all other eligibility requirements.

1. Are detailed descriptions available for the eligible job categories?

Yes. Detailed descriptions are available in <u>RIB 20-020</u> issued by the Louisiana Department of Revenue.

2. Which pharmacy staff are eligible for the rebate?

Workers providing pharmacy services at a medical location, at a drug store or at an independent pharmacy are eligible for the rebate.

3. The childcare center I worked at was closed but still paid me. Am I eligible for the rebate?

No. In order to be eligible for the rebate, you must have worked at least 200 hours between March 22, 2020, and May 14, 2020 outside of your residence.

4. I work for a childcare center that was closed but prepared food for pick up by the parents of our students. Am I eligible for the rebate?

Yes. A worker assisting in the preparation of and delivery of school meals for students is eligible for the rebate.

5. I am a deputy in my local police department. Am I eligible for the rebate?

Yes. Public law enforcement officials are eligible for the rebate.

6. I work for a private security firm and was working to provide security at a grocery store. Am I eligible for the rebate?

Yes. Private security working at a health care facility, grocery store, or other establishment employing one of the covered frontline worker categories are eligible for the rebate.

7. I am a driver that transports individuals, groceries, or meals via a third party network, such as an application or hiring service. Am I eligible for the rebate?

No. Drivers that transport individuals, groceries, or meals via a third party network are not eligible for the rebate. However, bus drivers and home delivered meal providers (provided

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for older adults, people with disabilities, and others with chronic health conditions) are eligible for the rebate.

### 8. I worked for a company that delivered orders from grocery stores to an individual's home. Am I eligible for the rebate?

No. General grocery store delivery services from the store itself or from other grocery delivery services are not eligible for the rebate.

### 9. I am a cashier at a dollar store that sells groceries and other items. Am I eligible for the rebate?

Yes. Workers at a retail store that sells perishable human food and beverages are eligible for the rebate.

### 10.I am a cook at a school who prepared meals to be picked up by students. Am I eligible for the rebate?

Yes. A worker assisting in the preparation of and delivery of school meals for students are eligible for the rebate.

### 11.I am a cashier, clerk, or other employee at a pet supplies store. Am I eligible for the rebate?

No. A worker in a pet supplies store is not eligible for the rebate. However, veterinary services staff working in a veterinary's office within a pet supplies store are eligible for the rebate.

# 12.I am a Medical Laboratory Scientist that checks human samples for the SARS-CoV-2, the virus that causes COVID-19. Am I eligible for the rebate?

Yes. A Medical Laboratory Scientist that checks human samples for the SARS-CoV-2, the virus that causes COVID-19 is eligible for the rebate. These types of scientists fall within the "public health epidemiologists" Eligible Job Category.

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#### **Application Process**

1. If I meet the rebate program's requirements, when can I apply if I am an eligible worker?

Applications for the rebate program will be accepted between July 15, 2020, and October 31, 2020. Any applications received after October 31, 2020, will be denied.

2. How does a worker apply for the rebate program?

Eligible workers can apply online at <u>frontlineworkers.la.gov</u> or by mailing in a paper copy of Form 6186, *Frontline Workers COVID-19 Hazard Pay Rebate*.

3. Should I submit my application electronically and by paper application to make sure the Louisiana Department of Revenue receives it?

No. If you submit both an electronic and paper application, the application received first by the Louisiana Department of Revenue will be reviewed for eligibility purposes. The second or any subsequent applications will be denied and may cause your rebate to be delayed.

4. I received my federal stimulus check from the IRS without filing anything. Why do I have to apply to receive this \$250 rebate?

The law that created the Frontline Workers COVID-19 Hazard Pay Rebate Program requires the filing of an application by each applicant.

5. I mailed my paper application to the Louisiana Department of Revenue. Will I receive a letter confirming receipt of the application?

No. Once the Louisiana Department of Revenue has reviewed your application, you will receive your rebate payment or a letter requesting additional information.

6. My spouse and I both work in an Eligible Job Category. Can I file one application for both of us?

No. Each eligible worker must submit their own application in order to be considered for the rebate. Joint applications are not accepted regardless of an applicant's marital status.

7. Will the Louisiana Department of Revenue verify information provided on my application?

Yes. The Louisiana Department of Revenue will verify information provided on your application with information available from your state tax return records and third parties including the Louisiana Workforce Commission.

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## 8. Should I submit pay stubs for the 8 week period with my application for the rebate?

Yes. The verification process will be expedited if you submit the relevant pay stubs with your application. However, the pay stubs are not required at the time of filing your application.

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### Payment of the Rebate and Rebate Cap

#### 1. How will I receive my rebate payment?

Rebate payments will be made by direct deposit if your bank account and routing information is provided on the application. Otherwise, the rebate will be made by paper check and mailed to the address on your application.

### 2. Does the rebate program have a cap?

Yes, the rebate program has a program cap of \$50,000,000. The cap will be administered on a first come, first serve basis. Only the first 200,000 approved applications will receive rebate payments.

3. I do not have access to the internet to apply electronically. Will I be too late to receive the rebate if I mail in a paper application and the entire cap is reserved electronically on July 15, 2020?

No, \$12,500,000 of the program cap is reserved for paper applications in order to ensure that everyone has an opportunity to apply for the rebate.

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#### **Additional Information**

1. Who should workers contact with questions regarding eligibility for the rebate program or questions regarding how to apply for the rebate program?

Questions regarding eligibility for or applying to the rebate programs should be directed to the Louisiana Department of Revenue at (855) 307-3893.

2. Can someone at the Louisiana Department of Revenue fill out my application over the phone?

No. Employees of the Louisiana Department of Revenue cannot fill out the application for you. However, they can answer general questions.

3. Who can I call to check on the status of my rebate?

Once your application has been submitted and the Louisiana Department of Revenue has reviewed and approved your application, you will receive your rebate payment or a letter requesting additional information. The Louisiana Department of Revenue will not provide rebate status updates on your rebate.

4. When I filed my tax return, I used a "Where's My Refund" tool to locate my refund. Do you have a similar tool for rebates?

No. The Louisiana Department of Revenue does not have an online tool for locating your rebate status. You will be contacted by mail if additional information is required.

5. Will the Louisiana Department of Revenue call me for more information?

The Louisiana Department of Revenue will only contact you via letter mailed by the U.S. Postal Service.

6. Do I need to visit a paid preparer to complete my application?

No. However, if you prefer to use a paid preparer, then the paid preparer will need to sign your application. Applications can easily be completed by the applicant without using a paid preparer.

7. Someone I know is submitting false applications to the Louisiana Department of Revenue. What should I do?

Submission of a false application to the Louisiana Department of Revenue is a crime. You should alert the Louisiana Department of Revenue by calling 1-866-940-7053 or by completing this online <u>report</u>.