



Louisiana Frontline Workers COVID-19 Hazard Pay Rebate Program

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**Minnesota Frontline Worker
Pay Working Group**
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Overview

1. The Rebate Program
2. Eligibility Requirements
3. Application Methods
4. LDR Review Process
5. Lessons Learned



The Rebate Program

- Created by Act 12 (1ES2020)
 - Expands eligibility for the Enterprise Zone Program - LA R.S. 51:1787(K)
- Provides a one-time hazard pay rebate of \$250 to “essential critical infrastructure workers”
 - Eligibility requirements must be met
- Application process
 - Submitted by frontline worker to LDR for approval

ENROLLED

2020 First Extraordinary Session

ACT No. 12

HOUSE BILL NO. 70

BY REPRESENTATIVES JENKINS, ADAMS, BACALA, BOURRIAQUE, BRASS, BROWN, BRYANT, BUTLER, CARPENTER, CARRIER, GARY CARTER, ROBBY CARTER, WILFORD CARTER, CORMIER, DEVILLIER, DUPLESSIS, ECHOLS, EDMONDS, EMERSON, FIRMENT, FREEMAN, FREIBERG, GADBERRY, GAINES, GOUDEAU, GREEN, HARRIS, HUGHES, IVEY, JAMES, JEFFERSON, MIKE JOHNSON, TRAVIS JOHNSON, JONES, JORDAN, KERNER, LACOMBE, LANDRY, LARVADAIN, LYONS, MARCELLE, MCCORMICK, MCFARLAND, MCMAHEN, DUSTIN MILLER, MOORE, NEWELL, CHARLES OWEN, PHELPS, PIERRE, RISER, ROMERO, SCHAMERHORN, SELDERS, ST. BLANC, STAGNI, THOMPSON, TURNER, WHEAT, WHITE, AND WILLARD AND SENATORS ABRAHAM, ALLAIN, BARROW, BERNARD, BOUDREAUX, BOUIE, CARTER, CATHEY, CONNICK, CORTEZ, FESI, FIELDS, FOIL, HARRIS, HENSGENS, JACKSON, JOHNS, LAMBERT, LUNEAU, MILLIGAN, FRED MILLS, ROBERT MILLS, MIZELL, MORRIS, PETERSON, POPE, PRICE, REESE, SMITH, TALBOT, TARVER, WARD, AND WOMACK

1

AN ACT

2

To amend and reenact R.S. 47:1508(B)(43) and R.S. 51:1787(K) and to enact R.S.

3

51:1787(L), relative to the Enterprise Zone incentive; to extend eligibility for

4

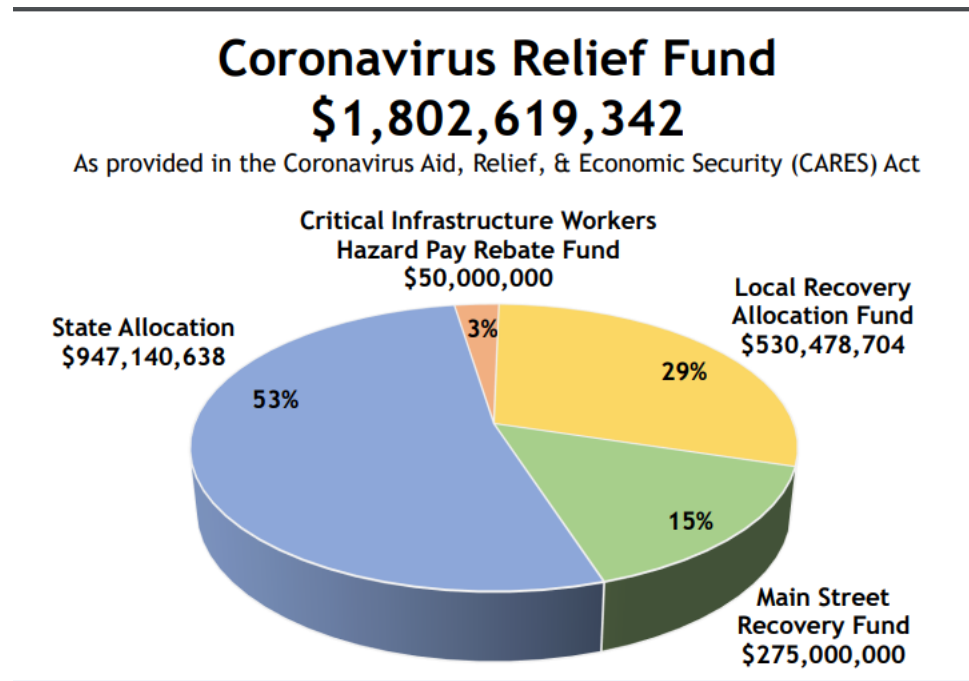
Enterprise Zone incentives to certain workers; to establish a rebate for certain

5

essential critical infrastructure workers; to provide for the amount of the rebate; to

Program Funding

- The Legislature appropriated \$50M to the Program Fund from the CARES Act.
 - The first 200,000 applications that are received and approved are eligible for rebate.
 - Applications beyond the first 200,000 must still be received and held for priority payment if additional funds are appropriated.
 - Paper applications have their own 25% reserved cap (\$12.5M).



Eligibility 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
 - ❑ Designation as “essential” by employer is not sufficient to meet this requirement.
- ❑ The applicant was required by his or her employer to provide in-person services in Louisiana 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.

Eligible Job Categories - 1 of 2

- 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;

Eligible Job Categories - 2 of 2

- Bus drivers; retail fuel service personnel; sanitation personnel; residential, commercial and industrial solid waste and hazardous waste removal personnel; 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.

Frontline Workers COVID-19 Hazard Pay Rebate Program Eligibility Flowchart

START HERE

Are you a resident of Louisiana?

NO

YES

Did you file a 2019 Louisiana tax return?

NO

YES

Did you file a 2018 Louisiana tax return?

NO

YES

- Were you a dependent of someone else in 2018 and 2019 and did not earn income?
- Did you recently move to Louisiana?
- Was your income below the requirement to file 2018 and 2019 tax returns?

NO

You may be eligible for the rebate!

You must submit an application with the Department of Revenue for review to receive your rebate.

YES

Was your income \$50,000 or less?

NO

YES

During March 22 to May 14, did you work at least 200 hours at your job location?

YES

NO

YES

During March 22 to May 14, did your employer require you to work in a job where you interacted with customers, clients, or the public?

YES TO ONE OR MORE QUESTIONS

NO

During March 22 to May 14, were you in one of these job categories?

- | | | |
|--|---|---|
| 1. Nurse | 9. Food services in hospitals and healthcare facilities | 19. Public health epidemiologists |
| 2. Medical assistant or aide | 10. Waste management in hospitals and healthcare facilities | 20. Bus drivers |
| 3. Medical resident | 11. Long-term care facilities | 21. Sanitation personnel |
| 4. Pharmacy staff | 12. Outpatient care | 22. Solid waste and hazardous waste removal, storage, or disposal personnel |
| 5. Phlebotomists | 13. Personal assistance providers | 23. Gas station personnel |
| 6. Respiratory therapists | 14. Home health providers | 24. Grocery store, convenience store, or pharmacy personnel |
| 7. Workers providing direct patient care in inpatient and outpatient dialysis facilities | 15. Home delivered meal providers | 25. Food assistance program personnel |
| 8. Housekeeping or laundry services in hospitals and healthcare facilities | 16. Childcare service providers | 26. Mortuary service providers |
| | 17. EMS personnel | 27. Veterinary service staff |
| | 18. Fire and rescue personnel | |

NO

STOP HERE

You are not eligible for the rebate.

Eligible Job Categories

1. Eligibility

2. Details

3. Applicant Information

4. Deceased Person

5. Verification

6. Employer

7. Direct Deposit

Verification

I, the applicant, by checking the boxes below certify that:

I am currently a resident of Louisiana.

Yes

No

I filed a 2019 Louisiana individual income tax return.

Yes

No

I filed a 2018 Louisiana individual income tax return.

Yes

No

My adjusted gross income was \$50,000 or less as reported on my 2019 Louisiana individual income tax return. If I have not yet filed a 2019 Louisiana individual income tax return, my adjusted gross income was \$50,000 or less as reported on my 2018 Louisiana individual income tax return.

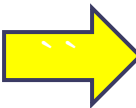




Yes

No

On or after March 11, 2020, I was employed in an essential critical infrastructure section job.

Yes

No

		Job/Position	Description
		 Bus drivers	Bus drivers and workers who provide or support intercity, commuter, and charter bus service in support of other essential services or functions, including school bus drivers.
		 Childcare service providers	Workers providing dependent care services, including childcare, necessary to maintain a comprehensive, supportive environment for individuals and caregivers needing these services.

2 Rows

For a full list of Jobs/Positions and Description, [see pages 4 - 6 of RIB 20-020](#).

Adjusted Gross Income Limitations

2019 Tax Return



2018 Tax Return

Only if no 2019 Tax Return on file.

- AGI of \$50,000 or less
 - S, HOH, MFS, QW filing status
- AGI of \$100,000 or less
 - MFJ filing status

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Yes No

I filed a 2019 Louisiana individual income tax return.

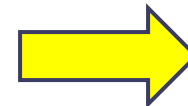
Yes No

I filed a 2018 Louisiana individual income tax return.

Yes No

My adjusted gross income was \$50,000 or less as reported on my 2019 Louisiana individual income tax return. If I have not yet filed a 2019 Louisiana individual income tax return, my adjusted gross income was \$50,000 or less as reported on my 2018 Louisiana individual income tax return.

Yes No



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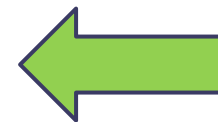
I filed a 2018 Louisiana individual income tax return.

Yes

No

I was not required to file a 2019 or 2018 return because: (Select reason below)

- ☐ I am a dependent of someone else and did not earn income in 2019 or 2018.
- ☐ I was not a resident of Louisiana. I moved to Louisiana on
- ☐ I was not required to file because my gross income was below the requirement to file a federal and Louisiana individual income tax return.
- ☐ Other (please explain):

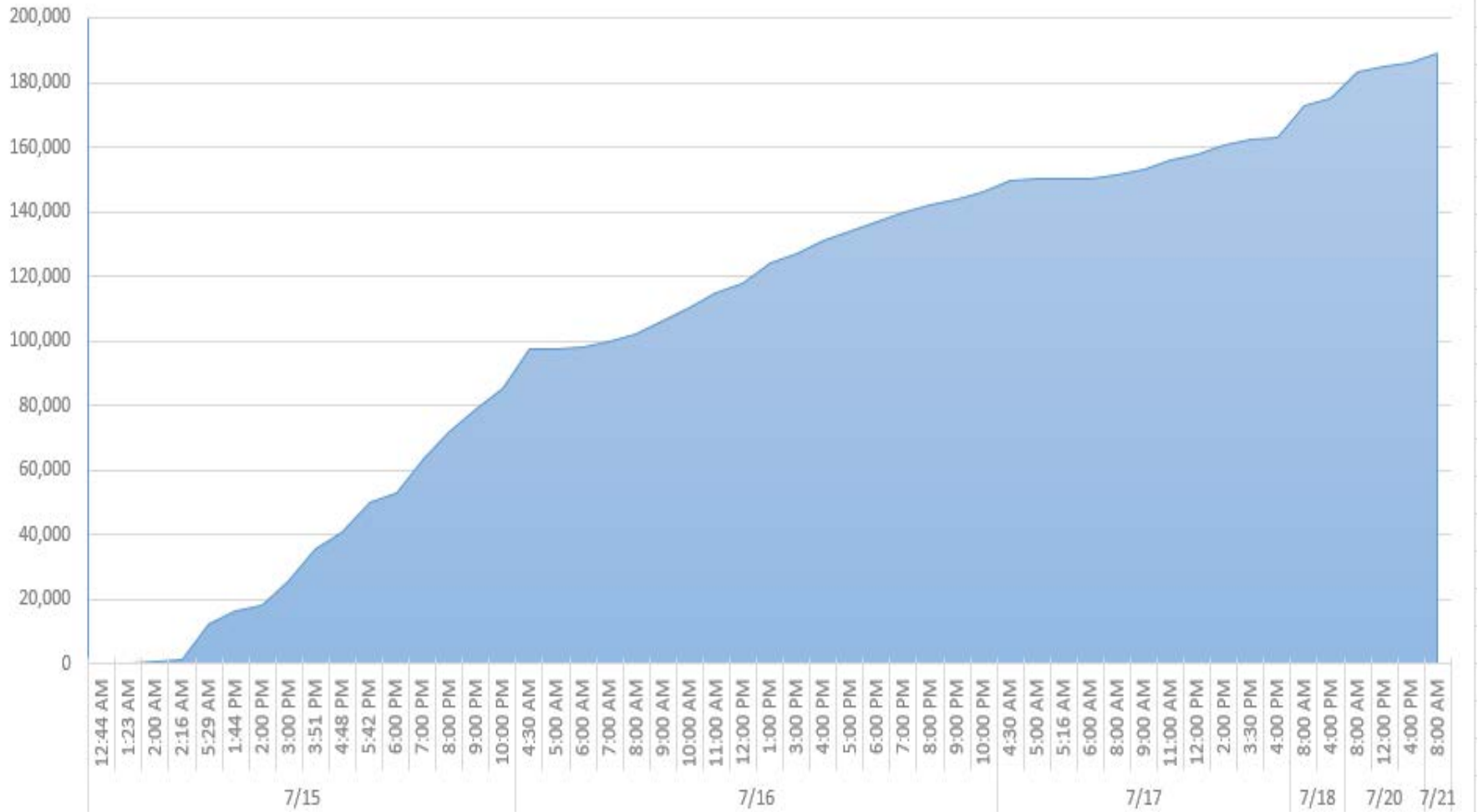


Application Methods

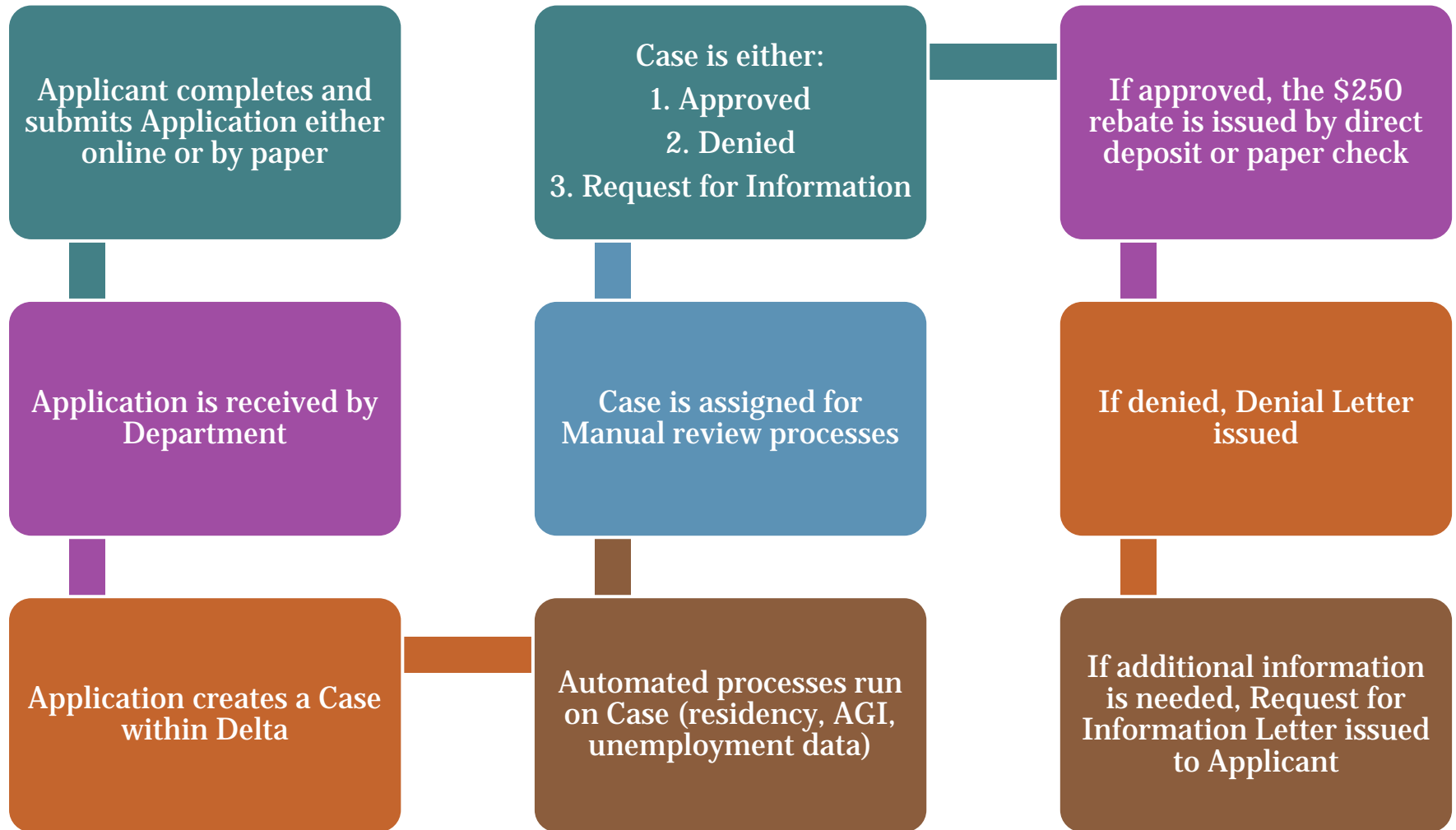
- Applications must be submitted within the July 15 to October 31 window.
- Online Application – Encouraged
 - <http://frontlineworkers.la.gov/>
 - Available through LaTAP functionality
 - Attachments can be attached
 - Received upon submission
- Paper Application – Form R-6186
 - Available in English, Spanish, and Vietnamese
 - Received based on postmarked date if mailed
 - Includes faxed and hand delivered applications

Online Applications Received

Number of Applications



Application Submission and Review



Rebate Payments

- Issued by either direct deposit or paper check
 - If incomplete or no bank account information is provided, paper check issued.
 - Rebates subject to offset for:
 - Child support
 - Spousal support/Alimony
 - No prorated amounts
- Taxable for federal tax purposes
 - 1099-G requirement
- Subject to recapture if applicant is later determined ineligible

Rebates Issued by Job Position

Job / Position	Number of Applications Listed as Primary Job	Rebate Amount	Applications by Job as Percentage of Total
Staff at grocery stores	35,286	8,821,500	23.1%
Medical assistant/aide	21,818	5,454,500	14.3%
Home health providers	11,054	2,763,500	7.2%
Law enforcement personnel	10,908	2,727,000	7.2%
Long-term care facility personnel	8,913	2,228,250	5.8%
Nurse	8,651	2,162,750	5.7%
Outpatient care workers	6,465	1,616,250	4.2%
Housekeeping staff	5,882	1,470,500	3.9%
Food services staff	5,723	1,430,750	3.8%
Gas station personnel	5,593	1,398,250	3.7%
Pharmacy staff	5,223	1,305,750	3.4%
Personal assistance providers	5,193	1,298,250	3.4%
Childcare service providers	2,930	732,500	1.9%
Sanitation personnel	2,420	605,000	1.6%
Janitorial staff	2,285	571,250	1.5%
Phlebotomists	2,245	561,250	1.5%
Veterinary service staff	1,909	477,250	1.3%
Food assistance program staff	1,651	412,750	1.1%
Solid waste removal	1,562	390,500	1.0%
Bus drivers	1,465	366,250	1.0%
EMS personnel	1,253	313,250	0.8%
Fire and rescue personnel	1,121	280,250	0.7%
Dialysis direct patient care	875	218,750	0.6%
Mortuary service providers	653	163,250	0.4%
Medical resident	619	154,750	0.4%
Home delivered meal providers	371	92,750	0.2%
Respiratory therapists	352	88,000	0.2%
Public health epidemiologists	129	32,250	0.1%
Other	5	1,250	0.0%
GRAND TOTALS	152,554	\$38,138,500.00	100.00%

Lessons Learned:

What is a Frontline Worker?

- Clear definition of “frontline worker”
 - CISA Guidance is intentionally broad
 - Employer level certification
- Eligibility requirements
 - Time period of when frontline services provided
 - Income limitations
- Eligibility quiz and FAQs
 - Front end guidance

Employer Certification Form

Employer Certification (Do not use abbreviations or acronyms)

I, a representative of , certify that the above named applicant/employee:
(Employer Name)

1. Was employed in an essential critical infrastructure section job on or after March 11, 2020.

Job Title:

Job Description:

2. Was required by the named employer to provide in-person services in Louisiana from March 22, 2020, through May 14, 2020.
3. Performed the in-person services outside of their residence and the services were substantially dedicated to responding to or mitigating the COVID-19 public health emergency for at least 200 hours.

Under penalties of perjury and liability for the repayment of any rebates issued to the applicant, I certify that the information above is are true, correct, and complete to the best of my knowledge and belief.

Employer Representative Signature

Date (mm/dd/yyyy)

Print Employer Representative Name

Employer Representative Job Title

Employer Name

Federal Employer Identification Number

Lessons Learned: How to Issue the Payment?

- **Application process**
 - Online vs. Paper
 - Automation is key
 - Status update availability and duplications
- **Verification process**
 - Data sharing with other agencies; third party data
- **Resources**
 - Dedicated team to answer questions, review applications, request information, and determine approvals and denials



LOUISIANA
DEPARTMENT *of* REVENUE
