

NACo TOOLKIT: TRACKING COVID-19 RELIEF FOR HUMAN SERVICES AND EDUCATION PROGRAMS

Updated April 20, 2021 | NACo Staff Contact: Rachel Mackey, rmackey@naco.org

SUMMARY

Since the onset of the coronavirus pandemic, Congress has passed several relief packages offering hundreds of billions of dollars in supplemental funding for human services and education programs that matter to county governments. Additionally, Congress and the Trump and Biden administrations have authorized various flexibilities for the states and counties responsible for administering these programs.

This toolkit tracks the steps the federal government has taken to implement new resources and administrative changes within human services and education programs authorized by:

- *The Families First Coronavirus Response Act (FFCRA; PL 116-127)*
- *Coronavirus Aid, Relief and Economic Security Act (CARES Act; PL 116-136)*
- *Continuing Appropriations Act of 2021 (PL 116-159)*
- *Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA, PL 116-260)*
- **NEW!** *The American Rescue Plan Act of 2021 (ARP; PL 117-02)*

TABLE OF CONTENTS

U.S. DEPARTMENT OF AGRICULTURE: FOOD AND NUTRITION SERVICE (FNS).....	2
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP).....	2
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS AND CHILDREN (WIC).....	4
CHILD NUTRITION PROGRAMS.....	4
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: ADMINISTRATION FOR CHILDREN AND FAMILIES (ACF).....	5
CHILD CARE AND DEVELOPMENT FUND (CCDF).....	5
HEAD START.....	6
COMMUNITY SERVICES BLOCK GRANT (CSBG).....	8
LOW INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP).....	8

LOW INCOME HOME WATER ASSISTANCE PROGRAM (LIHWAP).....9

TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF).....10

CHILD WELFARE SERVICES.....10

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:

ADMINISTRATION FOR COMMUNITY LIVING.....12

OLDER AMERICANS ACT (OAA) PROGRAMS.....12

ELDER JUSTICE ACT (EJA).....12

U.S. DEPARTMENT OF EDUCATION.....13

ELEMENTARY AND SECONDARY SCHOOL PROGRAMS.....13

HIGHER EDUCATION PROGRAMS.....15

U.S. DEPARTMENT OF TREASURY: INTERNAL REVENUE SERVICE (IRS).....16

ECONOMIC IMPACT PAYMENTS.....16

REFUNDABLE TAX CREDITS.....17

FEDERAL COMMUNICATIONS COMMISSION (FCC).....17

E-RATE PROGRAM.....18

U.S. DEPARTMENT OF AGRICULTURE: FOOD AND NUTRITION SERVICE (FNS)

SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP)

COUNTY ROLE

10 states [delegate the administration](#) of the SNAP program to county governments. ***SNAP is funded as an entitlement.***

EMERGENCY FUNDING

- **FFCRA:** Authorized the [Pandemic-EBT program](#) to provide SNAP benefits to children who normally receive free or reduced-price school meals. **Under the ARP, the P-EBT program is authorized through summer 2021 and will also apply during summer 2022.**
 - The *Continuing Appropriations Act, 2021 and Other Extensions Act* (PL 116-159) expanded P-EBT to apply to children in daycare who have lost access to meals typically provided under the Child and Adult Food Care Program, a provision updated under CRRSA to apply to all income-eligible children under age 6.

- On January 26, 2021, President Biden issued an Executive Order directing USDA to increase P-EBT benefits by 15 percent. On January 29, 2021 [USDA issued updated guidance](#) for states to submit plans to administer the extended P-EBT program to school-aged children and children under age 6. The changes unveiled by the USDA allow states to simplify how they figure out which children are eligible for benefits. Additionally, the USDA is encouraging states to retroactively apply the new, higher benefit.
- **CARES Act: \$15.5 billion** in contingency” funding. *Disbursed as of November 2020 along with an additional \$4 billion in SNAP reserves to respond to increased program participation.*
- **CRRSA: temporarily expands** SNAP eligibility for college students to last 30 days after the end of the public health emergency.
- **NEW! CRRSA and ARP:** All SNAP participants will **receive a uniform monthly benefit increase of 15 percent** starting January 1, 2021 and ending September 30, 2021. *USDA has implemented this increase.*
- **NEW! ARP: \$1.1 billion** in funds for **SNAP administration** to be allocated over the next three fiscal years, an amount commensurate with a 100 percent federal administrative match. ***Not yet disbursed.***

KEY ADMINISTRATIVE FLEXIBILITIES

- **Emergency Allotments:** All states may provide emergency supplements to SNAP households that normally receive less than the maximum benefit. ***In effect for duration of national and state public health emergency. NEW!*** On March 31, USDA announced that it will update its guidance to allow emergency allotments to be available to all SNAP households, including those receiving the maximum monthly benefit.
- **SNAP Online Purchasing:** FNS rapidly expanded the SNAP online purchasing pilot to support social distancing, bringing access to nearly three-quarters of the states, covering 90% of SNAP households.
- **Able-bodied Adults without Dependents (ABAWDs) Time Limit Suspension:** The FFCRA directed FNS to suspend the time limit associated with ABAWD work requirements. ***In effect for duration of national and state public health emergency.***
- **Interviewing and Recertification:** The *Continuing Appropriations Act of 2021* permits state SNAP agencies to adopt certain options without USDA approval, including extending certification periods for up to 6 months and adjusting periodic report requirements for some or all households with

certification periods set to expire or periodic reports due on or before June 30, 2021. States may also adjust interview requirements through June 30, 2021, including not offering a face-to-face interview at application or recertification.

[A full list of active state by state SNAP waivers can be found here.](#)

SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS AND CHILDREN (WIC)

COUNTY ROLE

WIC is administered at the state level, but operates through 1,900 local agencies, including county health departments, at thousands of clinic sites. **WIC is formula funded.**

EMERGENCY FUNDING

- **FFCRA: \$500 million** through existing formula to cover increased participation. According to a [Government Accountability Office report published November 30, 2020](#), USDA did not need to obligate these additional funds.
- **NEW! ARP:** Up to **\$880 million** in emergency funds, including \$390 million to [support outreach innovation and program modernization funding](#) and \$400 million to make available, at state option, a four-month increase of the Fruit and Vegetable Voucher of up to \$35 monthly. **Not yet disbursed.**

KEY ADMINISTRATIVE FLEXIBILITIES

[A full list of active state by state WIC waivers can be found here.](#)

- [Remote Benefit Issuance Waivers:](#) FNS is allowing WIC agencies to issue benefits remotely so participants do not have to pick up their WIC benefits in person.
- [Physical Presence Waivers:](#) FNS is allowing participants to enroll or re-enroll in WIC without visiting a clinic in person and postpone certain medical tests.
- [Food Package Substitution Waivers:](#) FNS is allowing WIC agencies to substitute certain food package items when availability is limited. Agencies can also change their approved foods lists as needed.

CHILD NUTRITION PROGRAMS

COUNTY ROLE

Child nutrition programs play an important role in fighting child hunger and ensuring healthy child development and educational attainment. While counties play a limited role in funding or administering child nutrition programs, we often provide

complementary services to the same population of participating children. ***Child nutrition programs are funded as an entitlement.***

EMERGENCY FUNDING

- **CARES Act: \$8.8 billion** in additional funding for child nutrition programs (also known as school and summer meals).
- **CRRSA: \$13 billion in funding** to support a wide range of federal nutrition programs, including child nutrition programs, in meeting unforeseen expenses and increased demand caused by the COVID-19 pandemic.

KEY ADMINISTRATIVE FLEXIBILITIES

[State by state Child Nutrition Program waivers can be found here.](#)

- [Meal Times Waiver:](#) FNS is letting meals be served to kids outside traditional times to maximize flexibility for meal pick-up. *Exists through duration of public health emergency. **NEW!** Extended through June 30, 2022.*
- [Non-congregate Feeding Waiver:](#) FNS is allowing meals to be served in non-group settings to support social distancing. **NEW!** *Extended through June 30, 2022.*
- [Parent/Guardian Meal Pick-Up Waiver:](#) FNS is allowing parents/guardians to pick-up meals and bring them home to their children. **NEW!** *Extended through June 30, 2022.*
- [Seamless Summer Option \(SSO\) and Summer Food Service Operations:](#) FNS is allowing the Summer Food Service Program and Seamless Summer Option operations (typically only allowed during the summer months). **NEW!** *Extended through June 30, 2022.*

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: ADMINISTRATION FOR CHILDREN AND FAMILIES (ACF)

CHILD CARE AND DEVELOPMENT FUND (CCDF)

COUNTY ROLE

8 states [delegate the administration](#) of the CCDF to county governments. ***The discretionary portion of CCDF, the Child Care and Development Block Grant (CCDBG) and the mandatory portion, the Child Care Entitlement to States (CCES) are both formula funded.***

EMERGENCY FUNDING

- **CARES Act: \$3.5 billion** in supplemental funding for CCDBG with flexibility to disregard income eligibility requirements for essential workers and to pay staff when centers are closed due to the pandemic. [State by state allocations can be found here.](#) *The funding was released in April 2020.*
- **CRRSA: \$10 billion** in emergency funding for CCDBG. [State-by-state allocations can be found here.](#) *The funding was disbursed on February 5, 2021. [State plans for the use of these funds can be found here.](#)*
- **NEW! ARP: \$39 billion** in emergency funding for CCDBG, **\$15 billion** of which will go through the regular formula and **\$24 billion** of which will function as a stabilization fund for states to make subgrants to child care providers. *Discretionary funds were released on April 15.* [State by state allocations can be found here.](#) CCES will also receive a permanent annual increase of **\$600 million**, with the state match waived in FY 2021 and FY 2022.

KEY ADMINISTRATIVE FLEXIBILITIES

CCDF lead agencies will have discretion over determining [which flexibilities to deploy in response to COVID-19](#) as well as how to use the supplemental funding.

In some cases, States may need to enact State legislation or regulation to take advantage of these flexibilities. They also may need to submit a Plan amendment or waiver request to the Office of Child Care. **NEW!** [A list of approved state by state waivers \(as of February 17, 2021\) can be found here.](#) Key options for CCDF lead agencies include:

- Flexible use of quality dollars
- Changing CCDF eligibility criteria and/or priority rules for children and families:
- Broadening the Lead Agency's definition of protective services to waive eligibility requirements
- Waiving or reducing co-payments for impacted families

HEAD START

COUNTY ROLE

Many county governments play an important role in the operation of Head Start and Early Head Start programs, whether by serving as one of the nation's 1,600 local grantees and/or contributing

funding to the Head Start program's non-federal match requirement or to expand the program within the jurisdiction. Head Start grants are competitive and counties can apply directly, but emergency funds have been distributed to existing grantees.

EMERGENCY FUNDING

- **CARES Act: \$750 million** in emergency funding allocated by a [formula](#) based on each existing grantee's funded enrollment. **The funding was released in June 2020.**
- **CRRSA: \$250 million** in emergency. **NEW!** Each grantee [may apply for a proportionate amount of the \\$250 million](#) based on their total funded enrollment
- **NEW! ARP: \$1 billion** in emergency funding. **Not yet disbursed.**

KEY ADMINISTRATIVE FLEXIBILITIES

Several flexibilities are statutorily available to Head Start grantees during emergencies:

- **Waiving non-federal share:** OHS will also approve all requests for waivers of non-federal match associated with the following funds for FY 2021: Cost Of Living Adjustments, quality improvement, and funding associated with COVID-19
- **Waiving administrative cost limitations:** Programs may request a waiver of the 15% administrative cost limitation if additional program management attention is needed to respond to the COVID-19 outbreak.
- **Budget transfers:** Grantees can shift up to \$250,000 between budget categories without prior ACF approval.
- **Expedited procurement:** Procurement may be undertaken without utilizing the grantee's usual competitive practices if necessary to respond to COVID-19.
- **Other flexibilities:** In addition, the guidance from [ACF-HS-IM-19-01 General Disaster Recovery Flexibilities](#) applies to Head Start programs impacted by COVID-19. Although there are no formal waivers for the number of days of service provided via center-based programs, or number of home visits and socializations provided via home-based programs, programs will not be expected to make up the days missed due to COVID-19.

**COMMUNITY SERVICES
BLOCK GRANT (CSBG)****COUNTY ROLE**

CSBG operates in 99 percent of the nation's counties through a network [of over 1,000 eligible public or private entities](#). CSBG is formula funded and states must pass 90 percent directly to eligible local entities.

EMERGENCY FUNDING

CARES Act: \$1 billion in supplemental funding for CSBG to be allocated to eligible entities based on the proportionate share included in the FY 2020 State CSBG or Tribal CSBG Plan. The funds were released in May 2020 ([state by state allocations can be found here](#).) States and tribes were required to submit a CSBG plan amendment with information specific to CARES Act funding by September 1, 2020.

KEY ADMINISTRATIVE FLEXIBILITIES

- **Expanded income eligibility:** Per the CARES Act, the supplemental CSBG funding may be used to provide services to individuals earning up to 200 percent of the federal poverty line (a change from the existing statutory cap at 125 percent of the federal poverty line.)
- **Emergency response activities:** Additionally, within existing allocations, state CSBG funding may be used to support emergency response that is consistent with statutorily allowable activities. State CSBG-designated organizations are not required to request a federal waiver to utilize their existing CSBG funding to support disaster response and assistance to eligible low-income individuals and families. Provided there is no change to the proportionate share of CSBG funds allocated to eligible entities, states are not required to submit plan amendments to OCS for changes to local Community Action Plans.

[Additional guidance for CSBG lead agencies can be found here.](#)

**LOW INCOME HOME ENERGY
ASSISTANCE PROGRAM
(LIHEAP)****COUNTY ROLE**

County governments fully or partially administer LIHEAP in 13 states. LIHEAP is formula funded.

EMERGENCY FUNDING

- **CARES Act: \$900 billion** in supplemental funding for LIHEAP. These funds were released in May 2020. [State-by-state allocations can be found here.](#)
- **NEW! ARP: \$4.5 billion** in supplemental funding for LIHEAP. *Not yet disbursed.*

KEY ADMINISTRATIVE FLEXIBILITIES

LIHEAP funding may be used to respond to the COVID-19 so long as there is a connection to residential home energy. LIHEAP grantees may, for example:

- **Make adjustments in light of changing need:** Grantees may choose to adjust their benefit matrices, program operation timeframes, eligibility rules, coordination with heating and cooling shelters, and other related policies and procedures in light of changing need during the COVID-19 situation—such as lost wages, jobs, increased home heating and cooling expenditures, temporary shelter needs, and more.
- **Make adjustments for staffing changes:** Grantees may also adjust their obligations of LIHEAP funding for staffing to ensure that there is coverage for LIHEAP services when staff absences occur due to COVID-19.

[More guidance can be found here.](#)

LOW INCOME HOME WATER ASSISTANCE PROGRAM (LIHWAP)

COUNTY ROLE

Congress established the LIHWAP as an emergency program to help states respond to the coronavirus pandemic under [the Consolidated Appropriations Act of 2021](#). ACF is in the process of developing guidance for this new program and is directing states to work with their LIHEAP directors to develop plans. It is possible that county governments could therefore play a role in administering the new program if they currently administer LIHEAP.

EMERGENCY FUNDING

- **CRRSA: \$638 million** in initial funding. ACF has [released initial guidance](#) directing states to coordinate with their LIHEAP Directors in structuring the program. *Not yet disbursed.*
- **NEW! ARP: \$500 million** in additional funding. *Not yet disbursed.*

TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)

COUNTY ROLE

Nine states representing half of the program's national caseload delegate the administration of TANF ([which funds a wide range of anti-poverty programs and family services](#)) to counties.

EMERGENCY FUNDING

- **NEW! ARP: \$1 billion** for a Pandemic Emergency Fund through the TANF program. Unlike regular TANF funds, this emergency funding will only allow states to provide short-term targeted benefits (cash assistance or otherwise) to families in crisis. States will receive funds based on their population's share of children and portion of prior TANF expenditures dedicated to cash assistance. [State-by-state allotments can be found here.](#) **As of April 9, states may submit a request for these funds.** [More instructions can be found here.](#)

ADMINISTRATIVE FLEXIBILITIES

- **TANF work participation requirements:** ACF has issued [guidance](#) to states to help them respond to the COVID-19 pandemic, noting that while it cannot waive TANF work rules without congressional authorization, it can relieve states of penalties for states' failure to meet these standards and "will exercise this authority to the maximum extent possible." States may also continue assistance to families exceeding the five-year time limit through a hardship extension. However, States are penalized if more than 20% of their caseload has received assistance for more than five years.

CHILD WELFARE SERVICES

COUNTY ROLE

County governments are fully responsible for operating the child welfare system in nine states and share that responsibility with the state in two others. Child welfare programs represent various mandatory and discretionary funding streams, the majority of which are formula funded, though a small portion consist of competitive grants.

EMERGENCY FUNDING

- **CARES Act: \$45 million** for grants to states, territories and tribes to support the child welfare needs of families during the crisis, and to help keep families together. **The non-federal matching requirement does not apply to this funding increase.** These funds were released according to the existing formula for Title IV-B funds. [Additional information can be found here.](#)

- **CRRSA:** Included the *Supporting Foster Youth and Families through the Pandemic Act* (H.R. 7947), which provides **\$400 million** in emergency funding for programs supporting older foster youth and **\$85 million** in funding for states and counties to provide services that support family preservation, family unification, adoption and other supportive services. [State-by-state allocations can be found here.](#)

KEY ADMINISTRATIVE FLEXIBILITIES

The Children’s Bureau has provided guidance for child welfare agencies on flexibilities they may deploy to respond to COVID-19 and other best practices, including:

- [Guidance About Seeking Personal Protective Equipment for Child Welfare Workers](#)
- [Use of Federal Funds for Cell Phones and Personal Protective Equipment](#)
- [Guidance Regarding Fingerprint and Caseworker Visit Requirements During COVID-19 Response](#)
- [Postponement of Title IV-E Foster Care Eligibility Reviews and National Youth in Transition Database Reviews](#)
- [New guidance on caseworker visits via videoconferencing](#)
- [Virtual Adaptions for the Title IV-E Prevention Program](#)

The ***Supporting Foster Youth and Families through the Pandemic Act*** (H.R. 7947), which was included in the *Consolidated Appropriations Act of 2021*, includes temporary emergency flexibilities (through September 30, 2021) [for which guidance can be found here](#), including:

- Requiring states to provide youth who would otherwise “age out” of foster care during the public health emergency with the option of remaining/returning to care.
- Suspending certain training and postsecondary education requirements and lifting the 30 percent cap on housing costs for foster youth education and training vouchers.
- Permitting flexibilities to prevent disruptions in the Maternal, Infant and Early Childhood Home Visiting program (MIECHV) such as virtual home visits and sustained funding for staffing regardless of enrollment.
- Waiving the state match and evidence requirement for Kinship Navigator programs

The Children's Bureau provided information to states, tribes, and courts on January 7, 2021 on these provisions, the [recording of which can be found here.](#)

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: ADMINISTRATION FOR COMMUNITY LIVING

OLDER AMERICANS ACT (OAA) PROGRAMS

COUNTY ROLE

Counties are [key recipients of OAA dollars](#) and frequent administrators of these programs. OAA programs are formula funded.

EMERGENCY FUNDING

- **FFCRA: \$80 million** for Congregate Nutrition Services and **\$160 million** for Home-Delivered Nutrition Services. **ACL released this funding in March 2020.** [State-by-state allocations can be found here.](#)
- **CARES Act: \$900 million** for various OAA programs Older Americans Act (OAA). This funding was released in April 2020. [State-by-state allocations can be found here.](#)
- **CRRSA: \$175 million** in emergency funding for [senior nutrition programs](#) under the Older Americans Act.
- **NEW! ARP: \$1.4 billion** in emergency OAA funding, including **\$750 million** for senior nutrition programs, **\$460 million** for home-and-community-based support services, **\$45 million** for disease prevention, **\$10 million** for the long-term care ombudsman program and **\$145 million** in assistance for grandparents caring for grandchildren. **Not yet disbursed.**

KEY ADMINISTRATIVE FLEXIBILITIES

- ACL has provided comprehensive guidance and flexibilities for Older Americans Act programs [which can be found here.](#)

ELDER JUSTICE ACT (EJA)

COUNTY ROLE

The Elder Justice Act authorized federal funding for state and local Adult Protective Services (APS) programs, which may be county-run. However, the act has never received funding through the appropriations process.

EMERGENCY FUNDING

- **CRRSA: \$100 million** to enhance and improve adult protective services provided by States and local units of government in response to the COVID-19 pandemic. [Projected state-by-state allocations can be found here](#). **Awards made under ACL's funding announcement had an estimated start date of April 1, 2021.** A frequently asked questions document from ACL [can be found here](#).
- **NEW! ARP: \$276 million** over FY 2021 and FY 2022 Americans Act (OAA). **Not yet disbursed.**

U.S. DEPARTMENT OF EDUCATION

ELEMENTARY AND SECONDARY SCHOOL PROGRAMS

COUNTY ROLE

County governments fully or partially fund school districts in Maryland, Virginia, North Carolina, Tennessee and Alaska. Even in states where counties are not responsible for overseeing school districts, county governments share a tax base with those school districts and often provide complementary services to participating children.

EMERGENCY FUNDING

- **CARES Act:** created a **\$30.75 billion Education Stabilization Fund** which included:
 - **Elementary and Secondary School Emergency Relief Fund (ESSERF): \$13.5 billion** for the ESSERF, which is direct formula funding for K-12 Schools. States were instructed to distribute 90 percent of these funds according to the formula for Title I grants under the Elementary and Secondary Education Act (ESEA) of 1965 to support coronavirus response activities such as planning for and coordinating during long-term school closures, purchasing educational technology to support online learning for all students and additional activities allowed for under ESEA. The Department of Education released this funding in April 2020. [The state-by-state allocation of this funding can be found here](#).

On November 20, the Department of Education released a [portal tracking state-by-state stabilization fund](#)

[expenditures](#). This portal does not account for funds that have been obligated but not yet disbursed.

- **Governor's Emergency Relief Fund:** The ESF also included **\$3 billion** in flexible funding for states that governors may allocate at their discretion for emergency support grants to local educational agencies that have been most significantly impacted by coronavirus. These funds will support the educational continuity for elementary and secondary school students as well as emergency support for state institutions of higher education. The Department of Education released this funding to states in April 2020. [The state-by-state allocation of this funding can be found here](#).
- **CRRSA: \$54.3 billion** for the ESSERF and **\$4.1 billion** for the GRF. [The state-by-state allocation of the new ESSERF funding can be found here](#). [State allocations for the GRF can be found here](#), while a fact sheet on assistance reserved for private schools can be found [here](#).
- **NEW! ARP: \$122 billion** for ESSERF, as well as **\$3 billion** for Individuals with Disabilities in Education Act grants (IDEA), **\$2.75 billion** for private schools and \$800 million for wrap-around services to homeless students. Details on requirements for [Maintenance of Effort](#) can be found here, while [State-by-state allocations can be found here](#). **Two-thirds of these funds have been disbursed.** [The Department of Education has a hub for American Rescue Plan funding here](#).

KEY ADMINISTRATIVE FLEXIBILITIES

The Department of Education has [provided numerous flexibilities](#) to states to respond to the educational challenges presented by COVID-19, including:

- **Mandatory Assessments:** Though states will not be allowed to cancel federally mandated standardized exams for the 2020-2021 school year despite the pandemic, they will be offered [significant flexibility in](#) how they give those tests and how they are used.
- **ESEA Funding Flexibility:** State Education Agencies may apply for waivers to be able to approve funding flexibilities for Local Education Agencies, such as carrying over Title I funds, expanding the definition of professional development to allow for trainings focused on distance learning and allowing broader use of Title IV funding. [More details can be found here](#).
- **COVID-19 Handbook:** The Department has issued a two-volume handbook to provide strategies for safely reopening all of

America's schools. [Volume 1: Strategies for Safely Reopening Elementary and Secondary Schools](#) focused on health and safety measures. [Volume 2: Roadmap to Reopening Safely and Meeting All Students' Needs](#) focuses on promoting educational equity by addressing opportunity gaps that have been exacerbated by the pandemic.

HIGHER EDUCATION PROGRAMS

COUNTY ROLE

Local property taxes are overwhelmingly the main source of local funding for community colleges in roughly half of the nation's states, creating a shared tax base with county governments. Community colleges may also receive funding through other local levies, allocations from local school districts and support from local government, including county boards.

EMERGENCY FUNDING

- **CARES Act:** created a **\$14 billion Higher Education Emergency Relief Fund (HEERF)** 90 percent of which went to institutions (which were directed to use at least half of the funding for direct aid to students) on a formula that includes the relative shares of Federal Pell Grant recipients. *These funds have been disbursed.*
- **CRRSA: \$22.7 billion** for the HEERF, with 90 percent allocated to institutions utilizing a similar formula CARES Act with a new addition factoring in the shares of Federal Pell and non-Pell Grant recipients exclusively enrolled in distance education prior to the coronavirus emergency. *These funds were released on January 21, 2021. [An allocation table can be found here.](#)*
- **NEW! ARP: \$39.5 billion** for the HEERF. ***Not yet disbursed.***

[Additional details about HEERF can be found here.](#)

KEY ADMINISTRATIVE FLEXIBILITIES

- **Federal Student Loan Forgiveness:** The Department of Education has paused federal student loan interest and collections to all defaulted loans in the Federal Family Education (FFEL) program. **NEW! [On March 30, 2021](#)**, the Department expanded the 0 percent interest rate and pause of collections activity to 1.14 million borrowers who defaulted on a privately held FFEL program, retroactive to March 13, 2020. The Department will work to automatically return any tax refunds seized or wages garnished over the past year. Borrowers who made voluntary payments on any of these

loans during the past year will have the option to request a refund of those amounts.

U.S. DEPARTMENT OF TREASURY: INTERNAL REVENUE SERVICE (IRS)

ECONOMIC IMPACT PAYMENTS

EMERGENCY FUNDING

- **CARES Act:** Authorized Economic Impact Payments (EIPs), more commonly referred to as stimulus checks. These onetime, direct financial assistance payments of \$1,200 went to individuals with Adjusted Gross Income (AGI) up to \$75,000 or \$2,400 for married couples with combined AGI up to \$150,000. Payments increase by an additional \$500 per qualifying child. The rebate amount was reduced by \$5 for each \$100 that a taxpayer's income exceeds the phase-out threshold. These payments function as fully refundable tax credits, meaning individuals with no taxable income as well as those whose income comes entirely from non-taxable means-tested benefit programs qualify for the assistance. IRS determined benefit levels and eligibility by using 2019 income tax filings and 2018 tax data and Social Security data when 2019 filings were not available. Non-tax-filers [were able to claim an EIP](#) by using an IRS portal; those who did not do so by the November 21st deadline [may still apply to receive a payment in 2021 when filing a 2020 tax return](#).
- **CRRSA:** A new round of EIPs worth \$600 per individual (including qualifying children) following the same income eligibility guidelines established under the CARES Act. Treasury began delivering this second round of payments on December 29, 2020.
- **NEW! ARP:** A new round of EIPs based on 2019 tax returns worth \$1,400 per individual (including child and non-child dependents up to age 17), up to \$75,000 income threshold level for individuals and \$150,000 for married filers, with an accelerated phase-out for higher-income earners capped at \$80,000 for individuals and \$160,000 for married income. These payments are being sent in phases. [Individuals can check the status of their payment using this online tool](#). Additional guidance can be [found here](#).

Note: the Consumer Financial Protection Bureau has a guide for those working in the public and non-profit sector to assist non-filers access their payments, [which can be accessed here](#).

REFUNDABLE TAX CREDITS

EMERGENCY FUNDING

- **NEW! ARP:** Temporarily increases and expands access to various refundable tax credits, including:
 - **Child Tax Credit (CTC)**—in 2021, expands the CTC to \$3,000 per child aged 6-17 (\$3,600 for children under age 6) and makes the credit fully refundable in 2021 (ensuring that very low-income households, previously locked out of accessing the credit, can claim the full value.) Instructs the U.S. Treasury Department to issue the credit in the form of periodic payments or as frequently as is feasible beginning in July, 2021. IRS must establish an online portal for taxpayers to update relevant data for mid-year payment adjustments (for example, the birth of a child during 2021). *Guidance forthcoming.* [Click here to learn more about how counties can leverage community partnerships to help families access the expanded CTC here.](#)
 - **Earned Income Tax Credit (EITC)**— in 2021, increases the EITC for childless workers by up to \$1,000 and expands the minimum and maximum age for claiming the credit. *Guidance forthcoming.*
 - **Child and Dependent Care Tax Credit (CDCTC)**—in 2021, expands the CDCTC, making it refundable (therefore available to lower-income employees) and increasing the maximum rate by 50 percent. *Guidance forthcoming.*

FEDERAL COMMUNICATIONS COMMISSION (FCC)

E-RATE PROGRAM

COUNTY ROLE

The schools and libraries universal service support program, commonly known as the E-rate program, helps schools and libraries to obtain affordable broadband. Nationwide, more than 900 public library systems are organized as part of their county government, meaning counties may be eligible to apply for these funds. During the pandemic, counties have also [contributed local](#)

[dollars and federal relief funds](#) to help students without at-home internet attend virtual school.

EMERGENCY FUNDING

- **NEW! ARP:** \$7.2 billion for an Emergency Connectivity Fund within the E-Rate program. Eligible schools and libraries will be able to use the funds for connectivity and purchase of Wi-Fi hotspots, modems, routers and connected devices. ***Not yet disbursed.*** [Find more details here.](#)