

President Biden Signs American Rescue Plan Act, Addresses Nation

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March 12, 2021

On the same day he signed the \$1.9 trillion American Rescue Plan Act of 2021 (www.shrm.org/ResourcesAndTools/legal-and-compliance/employment-law/Pages/Congress-Sends-COVID-19-Economic-Relief-Bill-to-Biden.aspx), President Joe Biden delivered a speech to the nation, saying that the new law "meets the moment" and urging everyone to get vaccinated.

Biden directed all states to make all adults eligible for vaccination no later than May 1. He said there will be enough vaccines for all American adults by the end of May and promised that there will be more places to get shots (<https://www.whitehouse.gov/briefing-room/statements-releases/2021/03/11/fact-sheet-president-biden-to-announce-all-americans-to-be-eligible-for-vaccinations-by-may-1-puts-the-nation-on-a-path-to-get-closer-to-normal-by-july-4th/>).

In addition, stating that the vaccines are safe, he noted that by May there will be new tools to make it easier to get vaccinated. Biden noted that plans for school reopenings have been accelerated since vaccinations will be available and accessible and promised further guidance on what people can do once they've been fully vaccinated.

If everyone works together to beat COVID-19, there's a good chance that by July 4, friends and families can get together and celebrate Independence Day, including "independence from this virus," the president said.

But everyone needs to get vaccinated, continue to frequently wash their hands, social distance and wear masks, Biden emphasized. Getting back to normal depends on national unity, he said, cautioning that if the public doesn't stay vigilant and conditions change for the worse, restrictions may have to be reinstated. "We don't want to do that," he said.

Biden highlighted some of the provisions of the American Rescue Plan Act toward the end of his speech.

The new law has many requirements, as described in a Society for Human Resource Management (SHRM) summary of provisions related to the workplace (<https://advocacy.shrm.org/wp-content/uploads/2021/03/American-Rescue-Plan-Act-FINAL-6.pdf>), including:

- COBRA continuation coverage.
- **Dependent care flexible spending accounts. The law raises the 2021 contribution limit for dependent care flexible spending accounts to \$10,500 for single taxpayers and to \$5,250 for married individuals filing separately (or single filer). The provision raises the exclusion limits for the plan year beginning after Dec. 31, 2020, and before Jan. 1, 2022.**
- Modification to the Paycheck Protection Program.
- Veteran Rapid Retraining Assistance Program.
- The extension of federal pandemic unemployment assistance.
- The extension of pandemic emergency unemployment compensation.
- The extension of emergency unemployment relief for governmental entities and nonprofit organizations.
- Employer credits for paid sick and family leave.
- The employee retention credit.

We've gathered articles on the American Rescue Plan Act from *SHRM Online* and other trusted media outlets.

100 Percent COBRA Subsidy Lasts Through September

Under the American Rescue Plan Act, the federal government will pay 100 percent of COBRA insurance premiums for employees who lost their jobs because of the pandemic, as well as premiums for their covered relatives, allowing them to stay on their company-sponsored health plan. The coverage ends Sept. 30.

(*SHRM Online* (www.shrm.org/resourcesandtools/hr-topics/benefits/pages/stimulus-bill-provides-cobra-subsidy-through-september.aspx))

FFCRA Tax Credit Extension

The Families First Coronavirus Response Act (FFCRA), which provided certain workers with COVID-19-related paid sick leave, expired on Dec. 31, 2020. Although employers are no longer required to offer such leave, Congress extended the tax credit in prior legislation last December for employers that voluntarily continued to offer it through March 31. The American Rescue Plan Act extends the tax credit again through Sept. 30.

(*SHRM Online* (www.shrm.org/ResourcesAndTools/legal-and-compliance/employment-law/Pages/Congress-Sends-COVID-19-Economic-Relief-Bill-to-Biden.aspx) and Fisher Phillips (<https://www.fisherphillips.com/resources-alerts-employers-bidens-american-rescue-plan>))

Stimulus Payments and Vaccine Deployment

In addition to enhancing unemployment aid to millions, the American Rescue Plan Act authorizes a round of stimulus payments up to \$1,400 for most Americans and changes the tax code to benefit families with children. The stimulus also provides money for schools to reopen, helps state and local governments meet their financial needs, and further expands the coronavirus vaccine rollout.

(*The Washington Post* (<https://www.washingtonpost.com/us-policy/2021/03/11/biden-sign-stimulus-covid-relief-congress-checks/>))

Coronavirus and COVID-19 Resources for the Workplace

The coronavirus pandemic has changed the way we work and manage employees. Here are some resources from SHRM to help you work your way through the pandemic.

(*SHRM Online* (www.shrm.org/ResourcesAndTools/Pages/communicable-diseases.aspx))

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