



Phase Four COVID-19 Relief and Stimulus Proposals and Legislative Provisions

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Issue	AAU Recommendations	Senate HEALS Act	House HEROES Act - Revised
Supplemental Appropriations	Supplemental appropriations of \$26 billion for the major research agencies including: NIH, NSF, Department of Energy, Department of Defense Science & Technology programs, NASA, USDA, NOAA, NIST, Institute for Education Sciences, and others.	<ul style="list-style-type: none"> • \$15.5 billion for NIH including \$10.1 billion to reopen NIH-funded research labs and reconstitute lost research and \$240 million to provide resources targeted to young researchers who need additional research time as post-doctoral candidates because of lost research and training due to COVID-19 • \$20 million to ensure continuity of operations at NOAA • \$1.5 billion to NASA to cover current funding claims and submitted contractor claims yet to be finalized based upon Sec 3610 of the CARES Act • DOD: \$5.3 billion for DOD Coronavirus Defense Production Act Purposes supporting Defense Industrial Base capacity; \$22.425 million for DOD RDT&E funding to support additional technological investments across the services; expands availability of funding in CARES Act for an additional 12 months • \$306 million for the Department of Energy’s Office of Science to further support COVID-19-related R&D activities (\$6 million for COVID-19 Insights Partnership; \$12.1 million for cybersecurity and information technology) • \$65 million for IES to prevent, prepare for, and respond to coronavirus for carrying out the National Assessment for Educational Progress Authorization Act • \$20 billion of the Public Health and Social Services Emergency Fund to BARDA for vaccine, therapeutic, and diagnostic development 	<ul style="list-style-type: none"> • \$4.745 billion to expand COVID-19-related research and support the shutdown and startup costs of biomedical research labs, of this: \$3 billion is designated for offsetting the costs related to reductions in lab productivity; and up to \$1.02 billion is designated for scientific research or the programs and platforms that support research funding • \$2.9 billion for NSF, of this: \$2.537 billion is for R&RA and \$300 million for EHR to prevent, prepare for, and respond to coronavirus, and \$1 million for the National Academies to conduct a study on the spread of COVID-19-related disinformation • DOD: \$320 million for O&M Funding to prevent, prepare for, and respond to coronavirus; \$705 million for the Defense Health Program of which \$175 million for operation and maintenance and \$530 million for RDT&E • IES: \$32 million to prevent, prepare for, and respond to coronavirus for carrying out the National Assessment of Educational Progress Authorization Act • NIST: \$20 million for the National Network for Manufacturing Innovation; \$50 million for the Manufacturing Extension Partnership Program • NOAA: \$392 million to address coronavirus-related needs • \$20 billion is included for BARDA for therapeutics and vaccines

Graduate Students & Research Personnel	Urge or require federal research agencies to immediately implement uniform guidance and policies that provide flexibility for research institutions to cover salaries, benefits, and tuition support for graduate students and research personnel engaged in federally sponsored research grants and contracts.	<ul style="list-style-type: none"> • See above for NIH provisions; no other parallel research agency provisions 	<ul style="list-style-type: none"> • No provision.
Temporary Regulatory & Audit Flexibility	Direct OMB and the research agencies to provide <i>temporary</i> regulatory and audit flexibility during the pandemic period and for a year afterwards. Subsequent government audits conducted for this period should allow for additional flexibility, particularly as it relates to accounting of time and effort reporting in this unprecedented and extremely challenging context.	<ul style="list-style-type: none"> • No provision 	<ul style="list-style-type: none"> • No provision.
Education Stabilization Fund	Provide additional funding of \$46.6 billion for higher education students and institutions in the Education Stabilization Fund with \$23.3 billion in emergency grants to students and \$23.3 billion in emergency grants to higher education institutions.	<ul style="list-style-type: none"> • \$105.1 billion Education Stabilization Fund: 67% (\$70 billion) for Elementary and Secondary School Emergency Relief Fund (provides grants to states, one third would be available to all school districts and private schools immediately, remaining two thirds available specifically to help schools with the additional costs to reopen for in-person instruction with funding based on certain minimum opening requirements); 5% (\$5.2 billion) for the Governor’s Emergency Education Relief Fund (for use for early childhood education, elementary and secondary education or higher education); \$1 billion for the Bureau of Indian Education and outlying areas; • 28% (\$29.1 billion) for the Higher Education Emergency Relief Fund (85% of the funding allocated is based on a formula of 90% Pell, 10% non-Pell, non-online FTE for institutional expenses and student financial needs; 10% (\$2.9 billion) for MSIs and HBCUs; and 5% for FIPSE grants for the Secretary of Education to make grants based on greatest need; • Institutions that paid the endowment tax in 2019 would have their allocation reduced by 50% and could only use funding for student aid. • Requires states to maintain their level of funding for education at least at the same proportional levels as in 	<ul style="list-style-type: none"> • \$208.058 billion for the State Fiscal Stabilization fund to support education, \$2 billion for the Bureau of Indian Affairs, and \$30 million for administrative expenditures. The remaining funds are allocated to states based on a combination of the number of school-aged children (61 percent) and the number of Title I eligible children (39 percent). • \$175 billion for K-12 schools, \$27 billion for public colleges and universities to manage the coronavirus pandemic, and \$4 billion is left to the discretion of governors • \$11.9 billion for private institutions of higher education. Of this, \$7 billion is for private, nonprofit institutions, \$3.5 billion is for historically black colleges and universities and minority serving institutions, and \$1.4 billion would be left for the Department of Education to use for schools with “unmet needs” related to the coronavirus

		<p>2019 as a condition for receiving Education Stabilization Fund grants</p> <ul style="list-style-type: none"> • \$40 million for student aid administration 	
Student Loan Borrower Relief	<p>Extend the relief provided by the CARES Act by continuing both zero-interest deferred repayments for borrowers and the suspension of collection activities (wage garnishment, offsets, etc.) for borrowers with defaulted loans during until June 30, 2021, or until the unemployment rates falls below 8% for three consecutive months.</p> <p>Extend the current six-month grace period for students leaving school to one year until June 30, 2021, or until the unemployment rates falls below 8 percent for three consecutive months.</p> <p>Provide a 1.5 percent interest rate and zero origination fee for any loan initially disbursed after enactment of the upcoming fourth supplemental appropriations bill and before the expiration of the specified time frame (until June 30, 2021, or until the unemployment rates falls below 8 percent for three consecutive months).</p>	<ul style="list-style-type: none"> • No provision to extend time of relief. • Clarifies that the CARES Act relief for Federal student loan borrowers, which provides 0% interest accrual until September 30, 2020, also applies to students in in-school deferment. • No provision. • No provision. 	<ul style="list-style-type: none"> • Expands loan relief to all federal student loan borrowers • Amends the CARES Act to: extend the suspension of payments for federal student loans through September 30, 2021 and adds a 30-day transition period; extend no interest accrual on federal student loans until September 30, 2021 or until the economy shows initial signs of recovery • No provision. • No provision.
Institutional Relief Loan Programs	<p>Exempt student workers under employee threshold eligibility standards.</p> <p>Allow small public institutions with fewer than 500 employees to access any future expansion of the Small Business Administration Paycheck Protection Program.</p> <p>Expand the size standard for institutions of higher education beyond 500 employees for the purposes of the SBA programs.</p>	<ul style="list-style-type: none"> • No provision. • No provision. • No provision. 	<ul style="list-style-type: none"> • No provision. • No provision. • Expands the definition of nonprofits to include all nonprofits, with a revenue reduction requirement for nonprofits larger than 500 employees. • Makes critical access hospitals, regardless of bankruptcy status, eligible for a PPP loan.
Taxability of Emergency Student Financial Aid Grants	<p>Ensure that the emergency student financial aid grants authorized by the CARES Act are not subject to taxation.</p>	<ul style="list-style-type: none"> • No specific language regarding the taxation of funds and confirmation is needed. However, it is unlikely since IRS ruled that the same kinds of funding provided under CARES was not taxable. However, there is no absolute 	<ul style="list-style-type: none"> • Exempts all CARES Act emergency student financial aid grants and any institutional-provided emergency student financial aid grants from taxation.

		guarantee against that happening short of a final bill including statutory language to that effect.	
<p>CARES Act Technical Corrections</p>	<p>Clarify in statutory language that the CARES Act student grants are not limited to Title IV eligible students.</p> <p>Clarify that student emergency grant funds may be awarded to students to help them with increased financial need resulting from the pandemic.</p> <p>Clarify that institutions have the authority to use the institutional share of CARES Act funding to address all measures of lost revenue or new expenses incurred as a result of the pandemic’s impact, and such flexibility should be included in any additional support for institutions going forward.</p> <p>Clarify that institutions have broader latitude to use institutional funds provided through CARES to provide scholarships or other financial aid to current and incoming students for current or future academic terms.</p> <p>Limit the liability of institutions that acted in accord with Congress’s intent but may not be in full compliance with Departmental guidance, particularly if the institutions disbursed aid consistent with initial Department requirements and before additional requirements were made known.</p> <p>Clarify in statute that neither grant funding through the Higher Education Emergency Relief Fund in the CARES Act nor the government’s stimulus payments to individuals should count as income for purposes of federal student aid eligibility, and neither source of</p>	<ul style="list-style-type: none"> • No provision. • All funding in the bill goes to institutions of higher education and none goes to students. Schools can use the funds to help students with financial need. • HEERF funds can be used to defray expenses associated with coronavirus (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll). • Extends existing CARES authority to reallocate Supplemental Education Opportunity Grant or Federal Work Study funds through the end of the 2020-2021 award year or the end of the qualifying emergency, whichever is later • Extends existing CARES waivers for Federal Work Study into 2020-2021 award year • No provision. • Clarifies that any funds received by a student or family during the national emergency under CARES should not be counted toward taxed or untaxed income in the Needs Analysis formula for the EFC for the current or any upcoming award years 	<ul style="list-style-type: none"> • With respect to student eligibility for receipt of funds under CARES or HEROES, the Secretary cannot restrict or define the populations of students who may receive the funds other than based on their enrollment status at an institution. • No provision. • Higher education institutions can use funds from the State Fiscal Stabilization Fund for defraying expenses due to lost revenue and reimbursement for expenses already incurred. • Extends the flexibility for an institution to use FSEOG funds to provide emergency financial aid during a qualifying emergency period. • Extends flexibility to allow institutions to pay federal work-study students even if such students are unable to complete their jobs due to COVID-19 during a qualifying emergency period. • No provision. • Emergency financial aid grants shall not be included as income or assets for the purposes of calculating a student’s expected family contribution (EFC) or treated as estimated financial assistance not received under Title IV. Therefore, emergency financial aid provided to a

	<p>funding should count as financial assistance for aid packaging purposes.</p> <p>Waive the nonprofit share of Federal Work Study (FWS) matching requirement.</p> <p>Suspend requirements related to full-time employment for Public Service Loan Forgiveness (PSLF) eligibility determinations.</p>	<ul style="list-style-type: none"> • Clarifies that the CARES Act waiver for matching funds in Federal Work Study extends to participating non-profit organizations that provide opportunities for students to work in community service positions. • No provision. 	<p>student in response to the COVID-19 emergency will not impact that student’s eligibility for federal financial aid.</p> <ul style="list-style-type: none"> • Waives nonprofit share of Federal Work Study. • Removes HEA requirement that a borrower must be employed in a public service employer at the time of forgiveness under PSLF; Provides health care workers in certain states that do not allow healthcare workers to be directly employed by hospitals eligibility for the Public Service Loan Forgiveness program.
Simplifying Student Loan Repayment	N/A	<ul style="list-style-type: none"> • Reduces 9 current repayment options to 2: (1) standard 10-year mortgage-style payment plan (2) income-based repayment plan that limits payments to 10% of discretionary income • Federal student loan borrowers who enter repayment or wish to switch repayment plans on or after Oct 1, 2020 can choose from the two repayment plans • Current borrowers can keep their repayment plans if they wish • Ensures borrowers participating in the PSLF program benefit because a payment in either payment plans count towards the 120 payments to qualify for PSLF 	<ul style="list-style-type: none"> • The bill requires the Secretary of Education to provide notice to borrowers on the benefits and information about consolidating.
Financial Aid Administration	N/A	<ul style="list-style-type: none"> • Allows financial aid administrators to determine that a single unemployed person has zero income earned from work within Needs Analysis during the so-called “Professional Judgement” analysis instead of looking at previous year tax data to help those recently unemployed due to the coronavirus. • Allows financial aid administrators to also make appropriate adjustments for other family members if the student is married or a dependent student, including considering an unemployed family member’s income earned from work as zero. • Requires that the Secretary adjusts program review criteria for institutions of higher education during this 	<ul style="list-style-type: none"> • No provision.

		<p>time to account for an unusually high number of professional judgements.</p> <ul style="list-style-type: none"> • Adds a temporary check box on the FAFSA for applicants to report incidences of recent income loss to financial aid administrators to help those recently unemployed due to the coronavirus. 	
FMLA Tax Credit	Expand the paid sick and FMLA tax credit from the recently enacted “Families First Coronavirus Response Act” to make public institutions eligible, and potentially make large private nonprofit institutions eligible for the tax credit if they provide such paid leave.	<ul style="list-style-type: none"> • No provision. 	<ul style="list-style-type: none"> • Repeals the public employer exclusion from the paid sick leave/FMLA tax credit and temporarily suspends, until December 31, 2022, the current 1,250-hour eligibility requirement and reduces the tenure eligibility requirement from 12 months to 90 days under non-emergency FMLA.
Employee Retention tax credit	Expand the Employee Retention tax credit from the recently enacted “Coronavirus Aid, Relief, and Economic Security Act” to make <i>public</i> institutions eligible.	<ul style="list-style-type: none"> • Amends CARES to include nonprofits but not government entities • Expands the tax credit to 65% of wages during the COVID-19 credit (compared to 50% in CARES) • Raises the limitation on qualified wages to \$30k in a calendar year (compared to \$10k in CARES) 	<ul style="list-style-type: none"> • Renames to the Employee Retention and Rehiring Credit. Incorporates the original HEROES Act language and makes public institutions eligible for an expanded employee refundable payroll tax credit of up to 80 percent of \$15,000 in the wages.
Scholarship and Grant Aid	Temporarily suspend the taxability of scholarship and grant aid.	<ul style="list-style-type: none"> • No specific language regarding the taxation of funds and confirmation is needed. However, it is unlikely since IRS ruled that the same kinds of funding provided under CARES was not taxable. However, there is no absolute guarantee against that happening short of a final bill including statutory language to that effect. 	<ul style="list-style-type: none"> • Exempts all CARES Act emergency student financial aid grants and any institutional-provided emergency student financial aid grants from taxation.
Tax-Exempt Bonds	Temporarily reinstitute the ability to advance refund tax-exempt bonds, which were eliminated in the Tax Cuts and Jobs Act (TCJA).	<ul style="list-style-type: none"> • No provision. 	<ul style="list-style-type: none"> • No provision.
Pandemic Response Bond program	Create a temporary Pandemic Response Bond program that would allow both public and private nonprofit institutions to issue bond debt for COVID-19 costs (incremental costs and lost revenue) and for capital projects.	<ul style="list-style-type: none"> • No provision. 	<ul style="list-style-type: none"> • No provision.
Higher Education Tax Credits	Temporarily enhance current higher education tax credits to provide greater support for low- and middle-income students, many of whom have already lost their jobs or are facing other economic challenges.	<ul style="list-style-type: none"> • No provision. 	<ul style="list-style-type: none"> • No provision.
Endowment Tax	Suspend private nonprofit institutional Investment Income Excise tax (Endowment Tax).	<ul style="list-style-type: none"> • Institutions that paid the endowment tax in 2019 would have their Higher Education Emergency Relief Fund 	<ul style="list-style-type: none"> • No provision.

		allocation reduced by 50% and could only use funding for student aid.	
Safe and Healthy Workplace Tax Credit	N/A	<ul style="list-style-type: none"> Establishes a refundable payroll tax credit equal to 50 percent of an employer's "qualified employee protection expenses." In each calendar quarter, qualified expenses cannot exceed a cap based on the average number of employees. The cap is: \$1,000 for the first 500 employees, plus \$750 for each employee between 500 and 1000, plus \$500 for each employee that exceeds 1,000. Excludes state and government entities 	<ul style="list-style-type: none"> No provision.
State Department and USCIS Funding	Provide sufficient funding for the State Department and USCIS within the Department of Homeland Security to ameliorate as soon as possible the backlog of pending visa renewals and applications for new nonimmigrant visas.	<ul style="list-style-type: none"> Provides \$1.6 billion Customs and Border Protection (CBP) to account for fee shortfalls to continue immigration processing and customs-related activities normally funded by fees. Authorizes \$1.222 billion in loan authority for United States Citizenship and Immigration Services to address its current revenue shortfall by borrowing funds from the United States Treasury. (*This provision scores as mandatory funding, and is therefore not included in discretionary funding totals in this summary) 	<ul style="list-style-type: none"> The bill does not include a funding provision. Provides protections and eases visa restrictions for those affected by processing delays and traveling restrictions.
Provider Relief Fund	Increase relief to support the efforts of teaching and research hospitals and physicians, including the Provider Relief Fund and other types of support so that they have resources to continue providing quality care to COVID-19 and all patients.	<ul style="list-style-type: none"> \$16 billion of the "Public Health and Social Services Emergency Fund" for testing and tracing including "support for workforce, epidemiology, to scale up academic, commercial, public health, and hospital laboratories" 	<ul style="list-style-type: none"> Codifies the CARES Act health care provider relief fund for the purposes of reimbursing eligible health care providers for expenses related to preventing, preparing for, and responding to COVID-19, as well as lost revenues that have resulted from the pandemic.
Supplemental Appropriations	Provide additional supplemental appropriations of \$425 million for NEH.	<ul style="list-style-type: none"> No provision. 	<ul style="list-style-type: none"> \$135 million for NEH grants to respond to the impact of the coronavirus
Research Infrastructure	<p>If Congress considers national infrastructure needs as part of the COVID-19 relief and stimulus bill, the inclusion of research infrastructure important to addressing the pandemic and to enhancing our nation's overall research capabilities and competitiveness is encouraged, including, but not limited to:</p> <ul style="list-style-type: none"> high-speed computation; easily accessible and large-scale research data repositories; 	<ul style="list-style-type: none"> \$20 billion for BARDA for "manufacturing, production, and purchase, at the discretion of the Secretary, of vaccines, therapeutics, diagnostics, and small molecule active pharmaceutical ingredients, including the development, translation, and demonstration at scale of innovations in manufacturing platforms" 	<ul style="list-style-type: none"> \$500 million for BARDA to support next generation manufacturing facilities based in the U.S. and \$500 million for BARDA to promote innovation in antibacterial research and development.

	<ul style="list-style-type: none"> laboratory and research working environments with greater resiliency to pandemics; and core facilities upgrades to modernize shared instrumentation and equipment to increase their research capabilities, services, and efficiency. 		
<p>Nationwide Liability Safe Harbor</p>	<p>Create an immediate, targeted, and temporary safe harbor from COVID-19 exposure liability that will give colleges and universities that are acting sensibly and carefully, and are following applicable public health standards, the confidence to begin to reopen.</p>	<ul style="list-style-type: none"> Creates a federal cause of action, with a one-year statute of limitations, for coronavirus exposure claims that is the exclusive remedy for all claims against a defendant for personal injury caused by an actual, alleged, feared or potential exposure to coronavirus. This cause of action covers all alleged injuries that arise from conduct taking between December 1, 2019 and the later of either October 1, 2024 or the end of the coronavirus emergency declaration. The bill preempts all state laws that impose liability for coronavirus exposure <i>except for</i> state laws that impose more stringent liability limitations. The statute does not preempt with workers' compensation schemes, government enforcement actions, and claims of intentional discrimination. A plaintiff must prove by clear and convincing evidence that (1) the defendant did not make reasonable efforts in light of all the circumstances to comply with the applicable government standards and guidance in effect at the time of the alleged exposure; (2) the defendant engaged in gross negligence or willful misconduct that caused an actual exposure to coronavirus; and (3) the actual exposure to coronavirus caused the personal injury of the plaintiff. With regard to civil procedure, the bill provides that defendants in state court may remove their cases to federal court; forecloses joint and several liability; and limits compensatory damages to economic losses and prohibits punitive damages, except in cases involving intentional misconduct. The bill protects employers from liability under federal labor and employment laws for actions taken to comply 	<ul style="list-style-type: none"> No provision.

		<p>with coronavirus-related public-health guidance and regulations. The bill further protects from liability under the ADA and Civil Rights Act businesses and employers that cannot offer requested accommodations because they would pose a serious risk to public health.</p> <ul style="list-style-type: none"> • The bill creates an exclusive federal cause of action for coronavirus medical liability claims against health care providers, including doctors, nurses, facilities, administrators and volunteers, as well as lawsuits for injuries caused by workplace coronavirus testing unless the injuries were caused by gross negligence or intentional misconduct. 	
<p>Restoring Critical Supply Chains and Intellectual Property Act</p> <p><i>Semiconductors</i></p> <p><i>Critical Minerals</i></p>	<p>N/A</p> <p>N/A</p> <p>N/A</p>	<ul style="list-style-type: none"> • Includes the Safeguarding American Innovation Act (S. 3997) which provides OMB with new science and security authorities, amends the INA to allow the State Department increased authority to deny certain visas, adds new requirements to J-1 sponsors, and amends HEA Section 117 foreign gift reporting. • Semiconductor Incentive Grants: Directs the Secretary of Commerce to create a grant program for the purpose of constructing, expanding, or modernizing commercial semiconductor fabrication, assembly, testing, packaging, and advanced R&D facilities in the United States. • Advanced Semiconductor R&D: Directs the president to establish a subcommittee on semiconductor technology and innovation within the National Science and Technology Council. This subcommittee shall develop a national strategy on semiconductor research, development, manufacturing, and supply chain, updated not less than once every five years. • Authorizes a Manufacturing USA Institute • Requires Dept. of Labor and NSF to coordinate on workforce development in mineral exploration and research and development to increase recycling and the development of alternatives. Also establishes a competitive grant program at the Dept. of Labor to fund 4-year awards to support faculty, students, and other resources related to critical minerals. 	<ul style="list-style-type: none"> • No provision. • No provision. • \$500 million for BARDA to support next generation manufacturing facilities based in the U.S.

