

Revenue Information Bulletin No. 20-020

July 13, 2020

Administrative

Frontline Workers COVID-19 Hazard Pay Rebate Program

On March 11, 2020, Governor John Bel Edwards declared a statewide public health emergency due to the imminent threat posed to Louisiana citizens by the COVID-19 pandemic. On July 13, 2020, Governor John Bel Edwards signed Act 12 of the 2020 First Extraordinary Session of the Louisiana Legislature, which provides for a one-time hazard pay rebate of \$250 to essential critical infrastructure workers.

The Louisiana Department of Revenue ("Department") will implement and administer the Frontline Workers COVID-19 Hazard Pay Rebate Program. The purpose of this bulletin is to provide information on eligibility requirements, the application process, the rebate program cap, and related issues.

Eligibility for the Frontline Workers COVID-19 Hazard Pay Rebate

To be eligible for the rebate, an applicant must meet all of the following requirements:

- ☐ The applicant submits an application to the Department between July 15 and October 31, 2020;
- ☐ The applicant is a Louisiana resident individual;
- ☐ The applicant was employed on or after March 11, 2020, in one of the jobs listed in the Eligible Job Categories section of this bulletin; 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, 2020.¹ Call center personnel or persons whose jobs are conducted exclusively via telephone, computer or other remote or virtual means are not eligible for the rebate.

¹ Per LAC 61:I.1919, applicants will be presumed to have been responding to or mitigating the COVID-19 public health emergency as required by LA R.S. 47:1787(K) if the applicant meets all other requirements. This presumption is rebuttable by evidence or documentation obtained from the applicant's employer.

Eligible Job Categories

- Nurses, assistants, aides, medical residents, pharmacy staff, phlebotomists, respiratory therapist, 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, 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; storage and disposal personnel;
- Grocery store, convenience store, and food assistance program personnel;
- Mortuary service providers; or
- Veterinary service staff.

For further explanation of the eligible job categories, see the Job Descriptions section at the end of this bulletin.

Independent Contractors, Self-Employed Individuals, and Gig Workers

Independent contractors, self-employed individual, and gig workers may be eligible for rebates if all of the same eligibility requirements are met. In the Employer Information section of the application, these types of workers must list their client, service recipient, or other type of payee, the address where the work was performed, and a description of services provided. The worker must also attach an explanation of how their services were substantially dedicated to responding to or mitigating the COVID-19 public health emergency.

Application Process

Applicants are encouraged to submit their applications electronically by visiting <http://frontlineworkers.la.gov/>. Alternatively, applicants may submit their application via a printed form downloaded from the Department's website and mailed to the address on the form.

Once the application is submitted, the Department will review the applicant's information and verify it against available employment and tax return data. For expedited rebate payments, applicants are requested to submit employer pay stubs for the pay periods from March 22 through May 14. Before issuing a rebate, the Department may send a request by

mail for additional information. The applicant should review the letter carefully and respond as soon as possible to avoid unnecessary delays.

Applicants may request direct deposit of the rebate by completing the required banking information on the application. If banking information is not provided, unreadable, or incomplete, the rebate payment will be issued by paper check.

Rebate Program Cap

The Department urges all eligible frontline workers to apply for their rebate as soon as possible. Based on current program funding, the rebates are limited to the first 200,000 applicants. While additional funding may become available later, there is no guarantee that each applicant will receive a disbursement, as rebates are approved on a first-come, first-served basis.

Rebate Offsets

Rebates are generally exempt from seizure by creditors. However, the Department will reduce a rebate payment for outstanding child support obligations as reported by the Department of Children and Family Services or for spousal support obligations.

Additional Information

For additional information on the Frontline Workers COVID-19 Hazard Pay Rebate Program, please visit <http://frontlineworkers.la.gov/>, review the Department's Emergency Rule in [LAC 61:I.1919](#), or contact the Department at (855) 307-3893.

Kimberly Lewis Robinson
Secretary

Job Descriptions

Job/Position	Description
Healthcare	
Nurse	Self-explanatory
Medical assistant or aide	Self-explanatory
Medical resident	Self-explanatory
Pharmacy staff	Workers providing pharmacy services at a medical location or at a drug store.
Phlebotomists	Self-explanatory
Respiratory therapists	Self-explanatory
Workers providing direct patient care in inpatient and outpatient dialysis facilities	Self-explanatory
Housekeeping, laundry services in hospitals and healthcare facilities	Self-explanatory
Food services in hospitals and healthcare facilities	Self-explanatory
Waste management personnel in hospitals and healthcare facilities	Self-explanatory
Long-term care facility personnel	Workers at Long-term care facilities, residential and community-based providers (e.g. Programs of All-Inclusive Care for the Elderly (PACE), Intermediate Care Facilities for Individuals with Intellectual Disabilities, Psychiatric Residential Treatment Facilities, Religious Nonmedical Health Care Institutions, etc.).
Outpatient care workers	Workers including end-stage-renal disease practitioners and staff, Federally Qualified Health Centers, Rural Health Clinics, community mental health clinics, organ transplant/procurement centers, and other ambulatory care settings/providers, comprehensive outpatient rehabilitation facilities, etc.
Personal assistance providers	Workers who support activities of daily living for older adults, people with disabilities, and others with chronic health conditions who live independently in the community.
Home health providers	Workers who deliver health care services for older adults, people with disabilities, and others with chronic health conditions who live independently in the community with supports and services. Workers providing services such as home health care, at-home hospice, home dialysis, home infusion, etc. including workers providing services as prescribed by a doctor.
Home delivered meal providers	Workers providing home delivered meal for older adults, people with disabilities, and others with chronic health conditions. For

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	example, Council on Aging meal delivery program, but does not include restaurant meals delivery services or general grocery delivery services.
Childcare service providers	Workers providing dependent care services, including childcare, necessary to maintain a comprehensive, supportive environment for individuals and caregivers needing these services.
Law Enforcement, Public Safety, and Other First Responders	
Emergency medical services (EMS) personnel	Self-explanatory
Fire and rescue personnel	Public, private, and voluntary personnel frontline and management workers, civilian and sworn. This includes air medical service providers (pilots and supporting technicians).
Law enforcement personnel	Civilian and sworn public front-line and management workers, including private security for essential healthcare, public works and retail establishments.
Public health epidemiologists	Workers who study or are an expert in the branch of medicine that deals with the incidence, distribution, and possible control of diseases. Includes workers who search for the cause of disease, identify people who are at risk, determine how to control or stop the spread or prevent it from happening again.
Public Works	
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.
Sanitation personnel	Workers maintaining the sanitation of residences, businesses and buildings.
Residential, commercial, and industrial solid waste removal, storage and disposal personnel	Workers who support the effective removal, storage, and disposal of residential, industrial, and commercial solid waste and hazardous waste, including landfill operations. This includes workers who support the effective removal, storage and disposal of recyclable material.
Retail	
Gas station personnel	Workers providing services at gas stations and truck stops.
Grocery store, convenience store and pharmacies	Workers enabling the sale of human food and beverage products at groceries, pharmacies, convenience stores, meat markets, and other retail, including staff for stocking shelves and displays. This does not include restaurant meals delivery services or general grocery delivery services.
Food assistance program personnel	Government, private, and non-governmental organizations' workers essential for food assistance programs (including school lunch programs). This includes workers at food banks and school meal delivery programs.

Other	
Mortuary service providers	Workers performing funeral, cremation, burial, cemetery, and related services, including funeral homes, crematoriums, cemetery workers. Workers who coordinate with other organizations to ensure the proper recovery, handling, identification, transportation, tracking, storage, and disposal of human remains and personal effects; and certify cause of death.
Veterinary service staff	Veterinary nurses, technicians, veterinarians, and others supporting individuals.