

Date: April 9, 2020

To: Genesis Rehab Services Business Partners

From: Lou Ann Soika, Chief Strategy and Administrative Officer

Re: COVID-19 Communication – Week of 4/6/2020

We knew this week and likely the next few weeks would be our biggest challenge, and unfortunately, this week has lived up to the grim projections. In New York City, more people have died from COVID-19 than at the World Trade Center on 9/11. In our own Genesis family, we have lost a colleague as well as several beloved patients. To quote David Levithan, “*What separates us from animals, what separated us from the chaos, is our ability to mourn people we never met.*” Indeed, we are mourning, and our thoughts go out to everyone who has experienced a loss of a loved one or friend.

This week’s communication is devoted to providing some resources we hope you will find helpful during this Covid pandemic. There are two major sections: Funding Programs and Compilation of Suppliers and Resources.

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FUNDING PROGRAMS:

Medicare Advance

1. Expansion Of The Accelerated And Advance Payments Program For Providers And Suppliers During Covid-19 Emergency

In order to increase cash flow to providers of services and suppliers impacted by the 2019 Novel Coronavirus (COVID-19) pandemic, the Centers for Medicare & Medicaid Services (CMS) has expanded our current Accelerated and Advance Payment Program to a broader group of Medicare Part A providers and Part B suppliers. The expansion of this program is only for the duration of the public health emergency. Details on the eligibility and the request process are outlined in the CMS Factsheet. Factsheet: <https://www.cms.gov/files/document/Accelerated-and-Advanced-Payments-Fact-Sheet.pdf>

CARES Act

2. Deferral of 6.2-percent payroll tax

The bill would defer the deadline for employers to pay the 6.2-percent tax on wages from the date of enactment through the end of 2020. Fifty percent of such taxes would be due on December 31, 2021,

with the remainder due on December 31, 2022. However, an employer would be ineligible to defer payment of such taxes if the taxpayer receives loan forgiveness under a new loan program established elsewhere in the bill and administered by the Small Business Administration. (Div. A, § 2302.)

Consult your payroll provider, an accountant or tax expert for assistance.

3. Refundable employee retention tax credit

The bill provides for a temporary 50-percent refundable tax credit, computed on a calendar-quarter basis, against the 6.2-percent employer-side Social Security payroll tax. However, only employers that are either (a) subject to full or partial business suspension due to a government order or (b) whose gross receipts during a quarter (beginning with the first calendar quarter beginning after December 31, 2019) have declined by more than 50 percent when compared to the same quarter in the prior year qualify for the employee retention tax credit. (Div. A, § 2301.)

Employers can be immediately reimbursed for the credit by reducing their required deposits of payroll taxes that have been withheld from employees' wages by the amount of the credit.

Website: [IRS: Employee Retention Credit available for many businesses financially impacted by COVID-19](#)

4. Families First Coronavirus Response Act (FFCRA)

FFCRA is intended to help the United States combat COVID-19 by requiring certain businesses to provide paid leave to workers who are unable to work or telework due to circumstances related to COVID-19, and offsets the costs of providing the required leave with refundable tax credits against employment tax. P.L. 116-127

Employers can request an advance payment of the tax credit for qualified sick and family leave wages and the employee retention credit by filing Form(s) 941, 943, 944, or CT-1 may file Form 7200 IRS Form: [Instructions for Form 7200 \(Rev. March 2020\)](#)

5. Small Business Paycheck Protection Program

Section 1102 of the CARES Act creates a "paycheck protection program" by which small business that are for-profit, independently owned and operated, not dominant in its field of operation, and comply with size standards established by the SBA and certain other employers can obtain loans through a new program administered by the Small Business Administration ("SBA").

Website: [Paycheck Protection Program](#)

6. FCC \$200M COVID-19 Telehealth Program

The Federal Communications Commission adopted a \$200 million telehealth program to support healthcare providers responding to the ongoing coronavirus pandemic. As with other programs available currently, this is awarded on a first come first serve basis, with only \$200 million total available to be awarded, not to exceed \$1 million per award.

News Release: [FCC ADOPTS \\$200 MILLION COVID-19 TELEHEALTH PROGRAM](#)

FCC Website: [FCC Fights COVID-19 with \\$200M; Adopts Long-Term Connected Care Study](#)

7. FEMA: Coronavirus (COVID-19) Pandemic: Emergency Medical Care

Under the President’s March 13 emergency declaration, and subsequent major disaster declarations, state, local, tribal, and territorial (SLTT) government entities and certain private non-profit (PNP) organizations are eligible to apply for Public Assistance (PA). Eligible emergency protective measures taken to respond to the COVID-19 emergency at the direction or guidance of public health officials may be reimbursed under the PA program. On March 19, 2020, FEMA released the COVID-19 Emergency Protective Measures Fact Sheet which outlines the types of emergency protective measures that may be eligible under the PA program in accordance with the COVID-19 Emergency Declaration. General eligibility considerations for emergency medical care activities apply to all claimed work and associated costs. They include Applicant, Facility, Work, and Cost eligibility to which all claims are subject under the PA program.

Fact Sheet: [Coronavirus \(COVID-19\) Pandemic: Eligible Emergency Protective Measures](#)

8. Modification of the Credit for Prior Year Minimum Tax Liability

The CARES Act accelerates to 2019 the right to claim one hundred percent (100%) of the remaining unused minimum tax credit. Corporate taxpayers with a carryover minimum tax credit at the close of 2018 should generally claim the remaining unused credit on their 2019 tax returns. Subject to future IRS guidance, the statute permits taxpayers to submit tentative requests for refund, and (subject to review) the IRS is directed to apply, credit, or refund the unused minimum tax credit claimed by the taxpayer within 90 days.

[The CARES Act: A Summary Overview of Federal Tax Changes Affecting Businesses](#)

Consult an accountant or tax expert for assistance.

9. Temporary relaxation of rules limiting net operating loss deductions. Net operating losses (“NOLs”) are currently subject to a taxable-income limitation, and they cannot be carried back to reduce income in a prior tax year. The bill temporarily removes the taxable income limitation to allow an NOL to fully offset income. The bill also would provide that an NOL arising in a tax year beginning in 2018, 2019, or 2020 can be carried back five years. The combined effect of these two changes is that NOLs incurred in these years could fully offset prior-year taxable income.

It is intended that taxpayers with NOL carryback as a result of these new rules will be able to immediately file amended returns and seek a refund of taxes paid. (Div. A, § 2303.)

Consult an accountant or tax expert for assistance or more information

10. Relaxation of excess business loss rules for pass throughs and sole proprietors. The bill provides for a temporary relaxation, until December 31, 2020, of the “excess business loss” rules that limit current net losses attributable to a non-corporate taxpayer’s trade or business to \$250,000 (\$500,000 for joint filers), indexed for inflation annually. (Div. A, § 2304.)

Consult an accountant or tax expert for assistance or more information

All of the above programs can be found in H. R. 748, CARES Act

CARES ACT LEGISLATION: [One Hundred Sixteenth Congress of the United States of America](#)

State Specific COVID Funding

States will receive additional funding from the federal government to help cover COVID related costs. One form of additional funding is the result of a 6.2% increase in FMAP funding. The Governor of each state will determine how this additional funding is being allocated. In an effort to allocate funds to providers states have:

- created loan or grant programs for health care providers to cover increased costs
- used a portion of the funding to increase medicaid rates,
- created a specific rate for nursing facilities designated as COVID-only facilities
- created an “add-on” to the Medicaid rate applicable to Medicaid patients diagnosed with COVID-19.

For more information regarding the specific COVID funding available in your state contact your state trade association or the Medicaid office in your state.

Resource

State Tax Filing Guidance for Coronavirus Pandemic: [State Tax Filing Guidance for Coronavirus Pandemic](#)
 Updated: 4/6/20 – 5 pm et US states are providing tax filing and payment

PPE & OTHER RESOURCES

Note: All resources are being shared by Genesis Rehab Services for use by our partners and customers. This is not a direct recommendation nor does Genesis Rehab Services have ties to these companies.

COVID19 Resources			
Resource Type	Company Name & Website	Direct Contact	Additional Information
Policy and Procedures, Checklists, Preparation and Response Strategies	Pathway Health	Stacy Jones Stacy.Jones@PathwayHealth.com (612) 799-1845	Free resources
Various Offers	Leading Age	See website	Additions are added on an ongoing basis. Categories include: Education/Consulting, Communication Services & Systems, Staffing, Online Payment Portal, Entertainment/Engagement, Technology/Safety, Regulatory & Compliance, and Miscellaneous.
Temporary Housing	Zeus Living	Oleka Polak Olenka@ZeusLiving.com (917) 994-0110	Traveling nurses and doctors can use code HEALTH500 or OP500 to take \$500 off their first stay.
Signage and Guidelines for COVID-19	Taylor Communications	Michael Glatts Michael.Glatts@TaylorCommunications.com (215) 432-1958	Variety of coronavirus material and communication for communities and facilities.
Kn95 and Disposable 3 Layer Mask	Taylor Healthcare	Michael Glatts Michael.Glatts@TaylorCommunications.com (215) 432-1958	Disposable 3-layer masks, KN95 masks

Face Shields	Hardwire		
N95 Decontamination	Battelle	See website (800) 201-2011	
Face Shields	BluEdge	See website (888) 599-6611	3D printing of face shield made with PETG with thickness of 0.02 mm. Offered in bundles of 5, 25, 50 and 100 with max limit of 500 shields.
Various healthcare supplies	HD Supply	CustomerCare@HDSupply.com (800) 431-3000	
Various goggles, gowns and face masks	Design Source International	Scott Kiseljack - Carrollton, TX Scott@DesignSourceIntl.com (972) 248-4468 ext. 8909	
Face Shields	TPI (Total Plastics Int'l)	Jodi Tolimieri Tolimieri.J@TotalPlastics.com (815) 739-9898 Inquiry@TotalPlastics.com (866) 856-6825	Minimum order of 25. Can fulfill large volume orders and offer volume discounts
Masks, Face Shields and Gowns	Project Graphics	Sales@ProjectGraphics.com (800) 655-7311	
Masks, Gowns, Face Shields and other	Brucelli Advertising Co	Scott Schoenberg Scott@BrucelliAdv.com (570) 510-9166	