

## Frequently Asked Questions: The American Rescue Plan: Illinois

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July 12, 2021

As of now, Illinois' General Fund does not have an "on-budget" deficit projected for FY 2022.<sup>1</sup> That simply means, without accounting for any unpaid bills which remain at the close of FY 2021, General Fund revenues and net expenditures in FY 2022 are expected to balance. And while initial projections were some \$8.3 billion in unpaid bills would carryforward from FY 2021 into FY 2022, those projections have been revised downward significantly, and currently stand at \$6.3 billion.<sup>2</sup>

This positive turn of events is primarily due to unexpected federal financial assistance the state is receiving to help cover expenses related to the pandemic. Initially, Illinois procured approximately \$15 billion in funding under various federal initiatives that were enacted in 2020, headlined by the Coronavirus Aid, Relief, and Economic Security Act (the "**CARES Act**"), as well as the Coronavirus Response and Relief Supplemental Appropriations Act ("**CRRSA**").<sup>3</sup> For more information about the services funded through the CARES Act, please see CTBA's analysis of the enacted [FY 2021 General Fund Budget](#).

More recently on March 11, 2021, the Biden Administration secured passage of the American Rescue Plan Act ("**ARPA**"), which, like the CARES Act, also provides fiscal relief designed to counter economic issues created by the pandemic.<sup>4</sup> ARPA is considerable in size and provides a total of \$1.9 trillion in federal aid for state and local governments to use to support the provision of various core public services such as healthcare, human services, and education, as well as to infrastructure.<sup>5</sup>

No question all this federal support is welcome—but bear in mind it does constitute one-time revenue that will not be continued in the future. Which means that as long as the long-term, significant structural flaws in Illinois' fiscal system are not redressed, the state is facing a potentially substantial fiscal cliff for its General Fund in FY 2025.<sup>6</sup>

That said, given the significant federal aid flowing through ARPA, CTBA has compiled the following answers to some of the most frequently asked questions about that legislation and how it will impact Illinois.

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### 1. What is the American Rescue Plan?

ARPA authorizes \$1.9 trillion in federal relief for state and local governments to help address the continued impact of the COVID-19 pandemic on the economy, public health, state and local public services, individuals, and businesses.<sup>7</sup>

### 2. What is included in the American Rescue Plan?

ARPA includes financial support for the public services identified in **Figure 1**:

**FIGURE 1**

State Aid	Education/Childcare	Healthcare	Human Services
<ul style="list-style-type: none"> <li>• agriculture assistance</li> <li>• state, capital projects</li> <li>• extended unemployment benefits</li> <li>• tax credits, including the child tax credit, and the earned income tax credit</li> <li>• payments to state, local governments for economic relief</li> </ul>	<ul style="list-style-type: none"> <li>• schools and institutions of higher education</li> <li>• tax-free student loan forgiveness</li> <li>• childcare</li> <li>• programs for older Americans and their families</li> </ul>	<ul style="list-style-type: none"> <li>• premium assistance for certain health insurance coverage</li> <li>• required coverage, without cost-sharing of COVID-19 vaccines and treatment under Medicaid and the Children's Health Insurance Program ("CHIP").</li> <li>• health care providers in rural areas</li> <li>• COVID-19 vaccinations, testing, treatment, and prevention</li> <li>• mental health and substance-use disorder services</li> </ul>	<ul style="list-style-type: none"> <li>• nutrition programs, including the Supplemental Nutrition Assistance Program ("SNAP")</li> <li>• emergency rental assistance, homeowner assistance</li> <li>• small business assistance</li> <li>• economic relief payments to taxpayers</li> </ul>

### 3. How much state and local aid is provided under the American Rescue Plan?

ARPA authorizes the federal government to disburse \$350 billion in the aggregate nationwide to help states, counties, cities, and tribal governments cover increased expenditures, replenish lost revenue, and mitigate economic harm from the COVID-19 pandemic.<sup>8</sup>

It is estimated Illinois will receive a total of **\$25 billion** in federal transfers under ARPA, broken down as follows: **\$8.1 billion** for state government; **\$2.5 billion** for county governments; **\$2.7 billion** for "metropolitan" city governments; **\$738 million** for town governments with fewer than 50,000 people; and **\$254 million** for capital projects. State agencies that provide services to taxpayers, such as the Illinois State Board of Education,

Department of Human Services, and Illinois Housing Development Authority, will receive approximately **\$10.5 billion** directly from the federal government.<sup>9</sup>

#### 4. How does the program for direct Emergency Payments to individuals work under the American Rescue Plan?

ARPA authorizes another round of direct federal payments to every American who has an annual adjusted gross income or “AGI” under \$80,000. The maximum amount of such payments a person can receive varies as follows: (i) \$1,400 for each individual tax filer; (ii) \$2,800 for each married couple that files jointly; and (iii) an additional \$1,400 for each qualifying dependent of a taxpayer, whether filing a joint or single return.

The additional \$1,400 payment for dependents available under ARPA includes dependents who are full-time students younger than 24, as well as adult dependents. This is a major new benefit not previously provided during the first round of emergency direct pandemic payments made under the CARES Act, which limited payments to \$500 for children younger than 17.

All the direct federal payments authorized under ARPA phase out once the AGI of a taxpayer exceeds specified levels. For an individual tax filer, the dollar amount of the direct emergency payment begins to phase out once his or her AGI reaches \$75,000—and drops to zero dollars when an individual filer’s AGI reaches \$80,000 or more.<sup>10</sup> For married taxpayers who file jointly, the direct emergency payments begin to phase down when their AGI of taxpayers reaches \$150,000—and drops to zero dollars when their AGIs reaches \$160,000 or more.<sup>11</sup>

In Illinois, there are at least 4 million taxpayers who qualify to receive direct payments for themselves and their families under ARPA. Since there are a total of 6.3 million Illinois tax filers, this means a *minimum* of 63 percent of all taxpayers in the state qualify for receiving direct payments under ARPA.<sup>12</sup>

#### 5. How does the American Rescue Plan change existing federal income tax credits?

ARPA makes the following five major changes to existing federal income tax credits:

- a) **The Earned Income Tax Credit:** ARPA increases the maximum dollar value of the Earned Income Tax Credit (“EITC”) for adults without children from \$543 to \$1,502. It also lowers the minimum age for adults without children to qualify for claiming the EITC from 25 to 19, and eliminates the upper age limit which currently bars childless adults aged 65 and older from claiming the credit.

In Illinois, this will benefit an estimated 616,000 people, as shown in **Figure 2**.<sup>13</sup>

**FIGURE 2**

State	Total	White	Black	Latino	Asian	Another race or multiple races
Illinois	616,000	373,000	121,000	85,000	24,000	13,000

Source: Center on Budget and Policy Priorities, “American Rescue Plan Act Will Help Millions and Bolster the Economy”

- b) **Child Tax Credit:** ARPA increases the maximum Child Tax Credit amount from \$2,000 to \$3,000 per child between the ages of 7 and 17 and from \$3,000 to \$3,600 per child under age 6.<sup>14</sup> These increases in the maximum dollar value of the credit begin to phase out at \$75,000 in AGI for households who file single (\$150,000 in AGI for households that file jointly).<sup>15</sup>

The Child Tax Credit under ARPA increases the maximum age for an eligible child from 16 years old to 17 years old.<sup>16</sup>

ARPA eliminates a prior phase-in of credit eligibility based on earned income. Hence, the Child Tax Credit is “fully refundable,” and the full amount is available to otherwise eligible taxpayers with no earned income. Thus, increasing the number of children who will benefit.<sup>17</sup>

In Illinois, the changes to the Child Tax Credit made under ARPA will provide new financial support for over one million children under age 18, and impact 89% of the children in Illinois, as shown in **Figure 3**.<sup>18</sup>

**FIGURE 3**

State	Children under 17 left out of the full \$2,000 Child Tax Credit who will benefit from expansion because of phase-in eligibility	Children under 18 who will be lifted above the poverty line by expansion	Children under 18 who will be lifted above or closer to the poverty line by expansion	Children under 18 who will benefit from expansion	Share of children under 18 who will benefit from expansion
Illinois	986,000	153,000	338,000	2,543,000	89%

Source: Center on Budget and Policy Priorities, “American Rescue Plan Act Will Help Millions and Bolster the Economy”

- c) **Dependent Care Credit:** For calendar year 2021, ARPA temporarily increases the cap on expenses eligible under the Child and Dependent Care Tax Credit (“**CDCTC**”) and makes the tax credit refundable. ARPA makes the CDCTC increase the maximum allowable expenses that qualify under the credit from \$3,000 to \$8,000 for one qualifying individual and from \$6,000 to \$16,000 for two or more qualifying individual dependents. ARPA also allows the credit to cover 50% of qualified expenses, up from 35% under prior law.<sup>19</sup>
- d) **Employee Retention Credit:** ARPA extends the employee retention credit established by the CARES Act from its expiration date of December 31, 2020, through Dec. 31, 2021.<sup>20</sup>
- e) **Paid Leave Credits:** ARPA extends tax credits for employer-provided paid sick and family leave established under the Families First Coronavirus Response Act (“**FFCRA**”), from its current expiration date of December 31, 2020, through Sept. 30, 2021. It also increases the wages covered by the paid family leave credit from \$10,000 to \$12,000 per worker and covers as many as 60 days of paid family leave for self-employed individuals.<sup>21</sup>

## 6. How does the American Rescue Plan address unemployment?

ARPA builds upon previous federal coronavirus relief packages by:

- Extending through September 6, 2021, the temporary Pandemic Unemployment Assistance program for individuals who are not eligible for unemployment insurance as self-employed or independent contractor, or due to specific COVID-19 related reasons. ARPA also increases the total number of weeks qualifying individuals may claim these benefits from 50 to 79 weeks.
- Extending through September 6, 2021, the Federal Pandemic Unemployment Compensation (“**FPUC**”) benefit of \$300 per week for each qualifying individual.
- Increasing the number of weeks by an additional 29, up from 24 weeks, an individual worker may receive benefits under the Pandemic Emergency Unemployment Compensation (“**PEUC**”) program up to a cumulative of 49 weeks.
- Exempting the first \$10,200 in 2020 unemployment benefits an individual receives from federal income tax liability, for households with AGI below \$150,000 per year.

From February 2020 through December 2020, Illinois lost 52,700 or 7% of its public sector state and local jobs. Over that same period, Illinois also lost 7.1% or 375,800 of its private sector jobs.<sup>22</sup> That means as many as 400,000 Illinois workers could benefit from these extended unemployment assistance benefits.

## 7. What does the American Rescue Plan do to help K-12 Education?

Nationwide, ARPA targets \$122 billion in federal relief for public K-12 education, under the “Elementary and Secondary School Emergency Relief” Fund (“**ARPA ESSER**”).

Of that \$122 billion, Illinois is slated to receive over \$5 billion.<sup>23</sup> Illinois is required to distribute \$4.5 billion of this relief to the 849 local school districts in the state. School districts must use ARPA ESSER funding they receive for the following purposes: (i) investing in the resources needed to implement the Center for Disease Control’s K-12 operational strategies for in-person learning that are designed to keep educators, staff, and students safe; (ii) improving ventilation; (iii) purchasing personal protective equipment (“**PPE**”); and (iv) obtaining additional space to ensure social distancing in classrooms.

The Illinois State Board of Education (“**ISBE**”) has discretion over how best to utilize the remaining \$500 million, provided, however that ISBE must reserve 5% for interventions to address learning loss, 1% for summer enrichment programs, and another 1% for comprehensive afterschool programs.

Moreover, ARPA targets \$2.75 billion nationwide in relief for private schools, through the existing Emergency Assistance to Non-Public Schools Program. States receiving this funding must disburse it solely to those private schools that enroll a significant percentage of low-income students and are most impacted by the COVID-19 emergency.

Finally, ARPA provides \$800 million in funding nationwide to help states identify, and enroll and increase participation in school for those children and youth who are experiencing homelessness.

## 8. What does the American Rescue Plan do to assist Higher Education?

ARPA dedicates \$40 billion in funding nationwide to assist colleges and universities—through the Higher Education Emergency Relief Fund (“**HEERF**”)—\$36 billion of which is available to public and private non-profit institutions. The remaining \$4 billion is distributed to Black colleges and universities, for-profit colleges, and institutions that are met with the greatest needs. Fully 50% of the funds institutions of higher education receive under this program must be **directly allocated to students in the form of financial aid grants**.

In Illinois, there are 198 Higher Education institutions eligible for approximately \$5.8 million in HEERF funding. There are 33 Higher Education institutions eligible for \$5.7 million in funding for the Strengthening Institutions Program (“**SIP**”)—a program intended to help Higher Education Institutions become self-sufficient and expand the capacity to serve low-income students. An additional 32 Higher Education institutions in Illinois are eligible for \$14 million in funding for Minority Serving Institutions (“**MSIs**”)—Higher Education institutions that serve minority populations. There is an additional \$25.7 million for student grants at Proprietary institutions—for-profit Higher Education institutions.<sup>24</sup>

## 9. What Health and Human Services funding is included in the American Rescue Plan?

ARPA includes increased Medicaid funding for home- and community-based services, increased funding for COVID-19 vaccines and testing, expands Medicaid coverage for postpartum people, creates an incentive to encourage states to cover mobile crisis intervention services, and removes the cap on Medicaid prescription rebates that states and the federal government can receive from manufacturers.

ARPA provides a total of \$92.2 billion nationwide in **general healthcare funding**, that is targeted to various activities aimed at improving public health and responding to COVID-19. Of that amount, \$65 billion is slated for COVID-19 testing and vaccines, as well as vaccine distributions. Another \$25 billion is for state and local public health departments to expand and sustain their public health workforce and community health centers.

- a) **Medicaid/Medicare Policy Funding:** ARPA requires that state Medicaid and Children’s Health Insurance Program (“CHIP”) cover vaccines and COVID treatments without any cost sharing for individuals, for a period that will not expire until one year after the end of the COVID-19 public health emergency.<sup>25</sup> It also increases federal Medicaid matching rates to cover 100 percent of vaccine costs during this period. ARPA requires that states which extend a Medicaid option to provide testing and treatment to uninsured people must do so without imposing any cost-sharing obligations.
- b) **Medicaid Federal Matching (“FMAP”) Funding:** ARPA creates a temporary (two-year) 5 percentage point increase in the Medicaid FMAP for states that enact the Affordable Care Act’s (“ACA”) Medicaid expansion.
- c) **Health Insurance Funding and Policy Provisions:** ARPA subsidizes 100 percent of healthcare insurance premiums for individuals eligible for continuation coverage under the Consolidated Omnibus Budget Reconciliation Act (“COBRA”), if they lose their job any time through September 30, 2021.<sup>26</sup> The individual will not have to pay any premiums, and the employer could claim a refundable tax credit against its Medicare payroll tax liability for the cost of the unpaid premiums.

ARPA also provides \$20 million to the federal Department of Health and Human Services, to issue grants to eligible states to modernize the health insurance marketplaces established under the ACA. This funding is limited to two years, and effectively expands the ACA’s premium tax credits for health insurance purchased through an exchange.

ARPA creates a refundable Premium Tax Credit (“PTC”) to cover the cost of purchasing private health insurance through an exchange for households with AGI between 100 to 400 percent of the federal poverty level (“FPL”).<sup>27</sup> This effectively caps the cost of health insurance premiums under an exchange, based on a percentage of income. That percentage limits the amount a given eligible individual would pay to enroll in certain exchange plans. Under regulations enacted prior to ARPA, the percentage varied from 2.07% to 9.83% for incomes within the original range of 100%-400% of the FPL.<sup>28</sup>

For 2021 and 2022, these provisions of ARPA effectively eliminate insurance premiums for individuals at 150% of FPL or less, and temporarily reduces the percentage of annual income used in the credit formula from 0.0% to 8.5% of annual household income, effectively reducing the amount eligible individuals would pay to enroll in certain exchange plans.

- d) **Human Services Funding:** ARPA Human Services funding dedicates the following amounts to the following areas across the nation: \$39 billion for childcare; \$1 billion for Head Start programs; and \$150 million in additional funds for the Maternal, Infant, and Early Childhood Home Visiting program.<sup>29</sup>

ARPA permanently increases total funding for the Child Care Entitlement to States program from \$2.9 billion to \$3.05 billion per year.

## 10. Does the American Rescue Plan provide aid for small businesses?

ARPA makes an additional \$7.25 billion available for the Paycheck Protection Program (“PPP”) forgivable loan program that was established under the CARES Act. As of May 31, 2021, there have been 435,736 PPP loans totaling over \$15 billion in principle that have been made to businesses located in Illinois.<sup>30</sup>

ARPA also makes \$15 billion available nationwide to fund the Economic Injury Disaster Loan (“EIDL”) program, which is targeted specifically to businesses that: are located in low-income communities; have no more than 300 employees; and have suffered an economic loss of more than 30 percent since the start of the pandemic. As of July 1, 2021, there have been 147,471 EIDL loans totaling over \$7.7 billion granted to businesses located in Illinois.<sup>31</sup>

ARPA also makes an additional \$28.6 billion available nationwide in the form of grants for restaurants, bars, and other eligible providers of food and drink through the Restaurant Revitalization Fund.

## 11. What food and nutrition benefits are in the American Rescue Plan?

ARPA expanded the Pandemic EBT (“**P-EBT**”) program created under the FFCRA to assist families with children receiving school meals to purchase healthy food more easily during the pandemic. The P-EBT program will provide \$6.82 in benefits per student, per day, and will be available through Summer 2021.

ARPA extended the extension of the 15 percent increase in Supplemental Nutrition Assistance Program (“**SNAP**”) benefits for all participants. In Illinois, this means 1.9 million Illinois residents will receive approximately \$29 more a month, with about 67% of the new funding going to households with children through September 2021.<sup>32</sup>

ARPA also expanded funding for the Special Supplemental Nutrition Program for Women, Infants, and Children (“**WIC**”). Under WIC, eligible participants receive \$9 per month per child and \$11 per month for mothers. The expansion created under ARPA increases that amount to \$35. This could help approximately 160,000 WIC participants in Illinois.<sup>33</sup>

ARPA also provides \$37 million in additional funding for senior nutrition through the Commodity Supplemental Food Program. This could benefit approximately 15,000 seniors in Illinois.<sup>34</sup>

Finally, ARPA also temporarily expands reimbursement benefits to homeless shelters that provide meals and snacks under the Child and Adult Care Food Program (“**CACFP**”). ARPA increases the age of eligibility of children receiving meals and snacks at emergency homeless shelters from 18 and under to 24 and under to ensure more young adults can access needed nutrition support.

## 12. What energy assistance is there in the American Rescue Plan?

ARPA provides additional funding for both the Low-Income Energy Assistance Program (“**LIEAP**”) and Low-Income Household Drinking Water and Wastewater Emergency Assistance Program (“**LIHDWEAP**”). ARPA provides LIEAP with an additional \$4.5 billion in financial assistance to eligible low-income households to help cover heating and cooling energy costs. Similarly, LIHDWEAP provides an additional \$500 million in financial assistance to eligible low-income populations, to help cover drinking water and wastewater expenses. In Illinois, this additional financial aid made available under ARPA could help approximately 1,430,528 low-income residents.<sup>35</sup>

## 13. What transportation funding does the American Rescue Plan provide?

Because transit agencies generally realized a significant decline in ridership during the pandemic, ARPA provides \$30.5 billion in grants nationwide to assist transit agencies in covering operating expenses, including payroll and personal protective equipment costs.<sup>36</sup> Of that \$30.5 billion, Illinois will receive about \$1.6 billion.

The \$1.6 billion slated for Illinois includes:

- More than \$1.5 billion in Urbanized Area Formula Grants for transit agencies located in urbanized areas;
- \$1.9 million for Enhanced Mobility of Seniors and Individuals with Disabilities—a program intended to assist non-profit groups in meeting the transportation needs of older adults and people with disabilities when other transportation services are unavailable or insufficient in meeting the necessary requirements;
- \$12.7 million for the Rural Transit Assistance Program (“**RTAP**”) and Rural Area Program which funds the designing and implementation of projects to meet the needs of transportation operators in rural areas;
- \$2.6 million for intercity bus services to support essential connections in rural areas; and
- \$30.7 million for the City of Chicago’s Red and Purple Modernization Phase 1 project, which expands capacity of the Chicago Red and Purple rail lines.

#### **14. Does the American Rescue Plan provide any funding for airports?**

ARPA provides \$8 billion in funding assistance for airports and airport concessions nationwide, with the caveat that those receiving funding must retain a minimum of 90% of personnel employed since the passing of the CARES Act. This could mean an estimated \$388 million in financial assistance for Illinois airports.<sup>37</sup>

ARPA also protects thousands of airline industry jobs in Illinois by providing funding to extend the airline worker Payroll Support Program for six months. ARPA also provides \$3 billion in additional funding to help support payroll costs for aviation manufacturers.<sup>38</sup> There are more than 35,000 employees in the airline industry in Illinois that would benefit from this aspect of ARPA.<sup>39</sup>

#### **15. What about Illinois' railroads?**

ARPA provides \$1.7 billion for Amtrak in FY 2021. While this funding will aid the National Network in restoring service due cuts and recalling employees that have been furloughed, in Illinois, this funding could impact up to 1,300 employees.<sup>40</sup>

#### **16. Is there support for the VA in the American Rescue Plan?**

ARPA provides \$14.4 billion in new funding for the federal Veterans Health Administration (“VA”) to cover healthcare and related support services for eligible veterans. That \$14.4 billion includes funding to sustain the CARES Act-supported staffing and service-level VA expansions, which included areas such as suicide prevention, women’s health, the VA homelessness programs and telehealth.

It also provides \$250 million in one-time emergency federal payments to support state-operated facilities, to be allocated based on the number of beds at each home that could be occupied by eligible veteran residents. Illinois is expected to get \$7.2 million from ARPA under this VA expansion.<sup>41</sup>

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## Endnotes

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