

## **INDIVIDUAL AND FAMILY ASSISTANCE**

### **AGING SERVICE PROGRAMS - Elderly Nutrition Programs**

**Description:** Provides funding to increase the number of meals delivered to homebound seniors and the support of congregate meal programs for the elderly.

**Funding Mechanism:** Formula allocation to the state and distributed to local governments.

**Eligible Entities:** Local Government

**Responsibility for Implementation:** State

**Federal Agency:** Health & Human Services, Dept. of

**Federal Web Site:** <http://www.aoa.gov>

### **ALTERNATIVE MINIMUM TAX RELIEF**

**Description:** Provides an extension of Alternative Minimum Tax Relief for 2009 that increases the alternative minimum tax exemption amount to \$70,950 for married couples filing jointly, to \$46,700 for single tax filers and to \$35,475 for married filers filing separately.

**Funding Mechanism:** Lower federal alternative minimum tax liability.

**Eligible Entities:** Individuals

**Responsibility for Implementation:** Federal

**Federal Agency:** Internal Revenue Service

**Federal Web Site:** <http://www.irs.gov>

### **AMERICAN OPPORTUNITY EDUCATION TAX CREDIT**

**Description:** Provides financial assistance for individuals seeking a college education. For 2009 and 2010, provides taxpayers with a new tax credit of up to \$2,500 for the cost of tuition and related expenses paid during the taxable year.

**Funding Mechanism:** Refundable/nonrefundable federal tax credit.

**Eligible Entities:** Individuals

**Responsibility for Implementation:** Federal

**Federal Agency:** Internal Revenue Service

**Federal Web Site:** <http://www.irs.gov>

## **CHILD CARE DEVELOPMENT BLOCK GRANT**

**Description:** Provides a temporary increase to states to provide subsidized child care services for low-income families and to improve the quality and supply of child care for all families.

**Funding Mechanism:** State claims funds based on expenditures for child care-related activities.

**Eligible Entities:** State Government

**Responsibility for Implementation:** State

**Federal Agency:** Health & Human Services, Dept. of

**Federal Web Site:** <http://www.acf.hhs.gov/programs/ccb/ccdf/index.htm>

## **CHILD CARE TAX CREDIT**

**Description:** Increases the eligibility for the refundable portion of the child care credit. For 2008, the tax credit is refundable to the extent that 15% of the taxpayer's earned income is in excess of \$8,500. The new provision will reduce this floor to \$3,000 for 2009 and 2010.

**Funding Mechanism:** Refundable federal credit.

**Eligible Entities:** Individuals

**Responsibility for Implementation:** Federal

**Federal Agency:** Internal Revenue Service

**Federal Web Site:** <http://www.irs.gov>

## **CHILD SUPPORT ENFORCEMENT**

**Description:** Allows states to match federal incentive payments that states reinvest in child support enforcement programs from the period of Oct. 1, 2008 to Sept. 30, 2010.

**Funding Mechanism:** State claims 66% match on federal incentive payments. (Counties incur additional child support-related costs and then are reimbursed by the state).

**Eligible Entities:** Local Government State Government

**Responsibility for Implementation:** State

**Federal Agency:** Health & Human Services, Dept. of

**Federal Web Site:** <http://www.acf.hhs.gov/programs/cse/>

## **COMMODITY ASSISTANCE PROGRAM - Emergency Food Assistance Program (TEFAP)**

**Description:** Provides funding to increase the number of low-income families that would be eligible to receive assistance through The Emergency Food Assistance Program (TEFAP) agencies. TEFAP is a federal program that provides commodities to low-income families. The increased funding is for both commodities and the distribution of these commodities.

**Funding Mechanism:** Formula allocation to state; state passes through funds and commodities to local agencies for local food pantries and soup kitchens.

**Eligible Entities:** Local Government Non-Profit Organizations

**Responsibility for Implementation:** State

**Federal Agency:** Agriculture, Dept. of

**Federal Web Site:** <http://www.fns.usda.gov/fdd/programs/tefap>

## **COMMUNITY HEALTH CENTERS - Health Resources and Services**

**Description:** Provides funding to increase services provided at Community Health Centers for uninsured and underinsured populations

**Funding Mechanism:** Direct funding to Community Health Centers, but the distribution method unknown at this time.

**Eligible Entities:** Non-Profit Organizations

**Responsibility for Implementation:** State

**Federal Agency:** Health & Human Services, Dept. of

**Federal Web Site:** <http://bphc.hrsa.gov>

## **COMMUNITY SERVICE EMPLOYMENT FOR OLDER AMERICANS**

**Description:** Provides funding to provide training and assistance with job placement for workers over age 55 with significant employment barriers, including disabilities, poor work history, and low skills.

**Funding Mechanism:** Formula grant to states. DHS contracts with a variety of agencies, including Work Force Investment Boards, area Agencies on Aging, and interfaith organizations, to provide the job placement and training.

**Eligible Entities:** Local Government Non-Profit Organizations

**Responsibility for Implementation:** State

**Federal Agency:** Labor, Dept. of

**Federal Web Site:** <http://www.doleta.gov/seniors/>

## COMMUNITY SERVICES BLOCK GRANT

**Description:** Provides assistance to local community action agencies to alleviate the causes and conditions of poverty in communities. Funds are to be used to provide services and activities addressing employment, education, better use of available income, housing, nutrition, emergency services and/or health.

**Funding Mechanism:** States pass through funds to counties, which in turn pass through funds to local community action agencies. States may retain 5% for administrative costs

**Eligible Entities:** Local Government Non-Profit Organizations

**Responsibility for Implementation:** State

**Federal Agency:** Health & Human Services, Dept. of

**Federal Web Site:** <http://www.acf.hhs.gov/programs/ocs/csbj/>

## EARNED INCOME TAX CREDIT (EITC)

**Description:** Increases the Earned Income Tax Credit for married families with 3 or more children for 2009 and 2010.

**Funding Mechanism:** Refundable federal and state credit.

**Eligible Entities:** Individuals

**Responsibility for Implementation:** Federal State

**Federal Agency:** Internal Revenue Service

**Federal Web Site:** <http://www.irs.gov>

## ECONOMIC RECOVERY PAYMENTS FOR CERTAIN PEOPLE - Social Security, Railroad, and Veteran's Benefits

**Description:** Provides a one-time economic recovery payment to eligible recipients of Supplemental Security Income, Social Security, railroad benefits, veteran's disability benefits and pension recipients.

**Funding Mechanism:** Eligible individuals receive a one-time \$250 payment from the federal government.

**Eligible Entities:** Individuals

**Responsibility for Implementation:** Federal

**Federal Agency:** Health & Human Services, Dept. of

**Federal Web Site:** <http://www.ssa.gov>

## **EMERGENCY FOOD AND SHELTER**

**Description:** Provides funding to help local community organizations provide food, shelter and support services to the nation's hungry, homeless, and people in economic crisis. Funds include one-month utility payments to prevent service cut-off as well as a one-month rent or mortgage assistance to prevent evictions or help people leave shelters.

**Funding Mechanism:** Funds are distributed by formula based on unemployment and poverty rates. Funded agencies, known as "Local Recipient Organizations", use EFSP supplemental funds for mass shelter, mass feeding, food distribution through food pantries and food banks, one-month utility payments to prevent service cut-off, and one-month rent/mortgage assistance to prevent evictions or assist people leaving shelters to establish stable living conditions.

**Eligible Entities:** Other

**Responsibility for Implementation:** Federal

**Federal Agency:** Federal Emergency Management Agency

**Federal Web Site:** <http://www.fema.gov/news/newsrelease.fema?id=32131>

## **HOME WEATHERIZATION ASSISTANCE PROGRAM**

**Description:** Provides funding to help low-income families reduce their energy costs by weatherizing their homes to make our country more energy efficient.

**Funding Mechanism:** State contracts with providers to carry out weatherization activities for eligible homes.

**Eligible Entities:** Individuals Tribal Government

**Responsibility for Implementation:** State

**Federal Agency:** Energy, Dept. of

## **HOMELESS ASSISTANCE GRANTS - Local Grants**

**Description:** Provides funding for homeless prevention and re-housing activities, such as rental assistance, housing relocation and stabilization efforts.

**Funding Mechanism:** Block grant formula to participating jurisdictions of Madison, Milwaukee, Milwaukee County, Racine, and West Allis.

**Eligible Entities:** Local Government

**Responsibility for Implementation:** Local

**Federal Agency:** Housing and Urban Development, Dept. of

**Federal Web Site:** <http://www.hud.gov/recovery/>

## **MAKING WORK PAY TAX CREDIT**

**Description:** Provides a refundable tax credit for 2009 and 2010 of up to \$400 for working individuals and \$800 for working families. The tax credit phases out for individuals making \$100,000 per year and for couples making \$200,000 per year. Taxpayers can receive this benefit through a reduction in the amount of income tax that is withheld from their paychecks or through claiming the credit on their tax returns.

**Funding Mechanism:** Reduced federal tax withholdings or federal tax credit.

**Eligible Entities:** Individuals

**Responsibility for Implementation:** Federal

**Federal Agency:** Internal Revenue Service

**Federal Web Site:** <http://www.irs.gov>

## **MEDICAID - FMAP Increase**

**Description:** Provides a temporary increase in FMAP of 6.2%, effective October 1 through December 31, 2010. Additional FMAP increases for higher unemployment.

**Funding Mechanism:** Increased federal matching rate on state Medicaid expenditures.

**Eligible Entities:** State Government

**Responsibility for Implementation:** State

**Federal Agency:** Health & Human Services, Dept. of

**Federal Web Site:** <http://www.cms.hhs.gov/home/medicaid.asp>

## **MEDICAID - Disproportionate Share Hospital (DSH) Payments**

**Description:** Temporary 2.5% increase in the state DSH allotment for FYs 2009 and 2010.

**Funding Mechanism:** Formula funds to state Medicaid program

**Eligible Entities:** State Government

**Responsibility for Implementation:** Federal State

**Federal Agency:** Health & Human Services, Dept. of

**Federal Web Site:** <http://www.cms.hhs.gov/home/medicaid.asp>

## **MEDICAID - Title IV-E (Foster Care, Adoption and Guardianship Assistance)**

**Description:** Provides a temporary increase of 6.2% in the Federal Medical Assistance Percentage which is a federal reimbursement to states for the costs of children placed in foster homes or other types of out-of-home care under a court order or a voluntary placement agreement. The increase is for foster care, adoption, and guardianship assistance payments and specifically excludes administrative expenses.

**Funding Mechanism:** States claim funds based on estimated and actual expenses incurred for these programs.

**Eligible Entities:** Individuals

**Responsibility for Implementation:** State

**Federal Agency:** Health & Human Services, Dept. of

**Federal Web Site:** [http://www.childwelfare.gov/pubs/f\\_subsid.cfm](http://www.childwelfare.gov/pubs/f_subsid.cfm)

## **PLUG-IN ELECTRIC VEHICLE CREDIT**

**Description:** Allows a \$2,500 tax credit for the first 200,000 plug-in electric vehicles. The credit is reduced after the 200,000th vehicle. Low speed vehicles qualify for new credit. Credit to offset alternative minimum tax for tax years beginning 2010.

**Funding Mechanism:** Federal tax credit.

**Eligible Entities:** Businesses Individuals

**Responsibility for Implementation:** Federal

**Federal Agency:** Internal Revenue Service

**Federal Web Site:** <http://www.irs.gov>

## **REFUNDABLE FIRST-TIME HOME BUYER CREDIT**

**Description:** Increases the maximum first time homebuyer credit from \$7,500 to \$8,000 and removes repayment requirement after 36 months.

**Funding Mechanism:** Refundable federal credit.

**Eligible Entities:** Individuals

**Responsibility for Implementation:** Federal

**Federal Agency:** Internal Revenue Service

**Federal Web Site:** <http://www.irs.gov>

## **REHABILITATION SERVICES - INDEPENDENT LIVING - Independent Living Centers Grants**

**Description:** Provides funding to consumer-directed, non-profit organizations to provide four core services: peer support, information and referral, independent living skills training and person and systems advocacy. Some centers provide additional services such as community education, training on the Americans with Disabilities Act, personal care and service coordination

**Funding Mechanism:** Formula grants to independent living centers.

**Eligible Entities:** Non-Profit Organizations  
**Responsibility for Implementation:** Federal

**Federal Agency:** Education, Dept. of  
**Federal Web Site:** <http://ed.gov>

## **REHABILITATION SERVICES - INDEPENDENT LIVING - State Grants**

**Description:** There is a 10% match requirement in order to draw these additional federal funds. (Title IV of WIA; The Rehabilitation Act; Title VII Chapter 1 Part B).

**Funding Mechanism:** Funds to be contracted to the ILC-W, are distributed to state vocational rehabilitation agencies on a formula based upon population.

**Eligible Entities:** Other  
**Responsibility for Implementation:** State

**Federal Agency:** Education, Dept. of  
**Federal Web Site:** <http://www.ed.gov/programs/rsailstate/index.html>

## **REHABILITATION SERVICES - INDEPENDENT LIVING - Services for Older Blind Individuals**

**Description:** Provides funding to serve older people who have become blind, to enable them to live independently with this new disability, preventing out-of-home placements.

**Funding Mechanism:** Formula grants to states. The funding is passed from the Department of Workforce Development to DHS Office for the Blind and Visually Impaired.

**Eligible Entities:** Non-Profit Organizations  
**Responsibility for Implementation:** State

**Federal Agency:** Education, Dept. of  
**Federal Web Site:** <http://www.ed.gov>



## **RESIDENTIAL ENERGY EFFICIENCY PROPERTY TAX CREDIT**

**Description:** Removes maximum credit cap for installation of residential wind, geothermal, solar thermal property (solar hot water property, geothermal heat pumps, wind energy property). Internal Revenue Code (SEC 25D).

**Funding Mechanism:** Federal tax credit.

**Eligible Entities:** Individuals

**Responsibility for Implementation:** Federal

**Federal Agency:** Internal Revenue Service

## **RESIDENTIAL ENERGY PROPERTY CREDIT**

**Description:** Increases the credit from 10% to 30% for nonbusiness energy property (up to a \$1,500 per residence cap). Applies to 2009 and 2010 tax years. Internal Revenue Code (SEC 25C)

**Funding Mechanism:** Federal tax credit.

**Eligible Entities:** Individuals

**Responsibility for Implementation:** Federal

**Federal Agency:** Internal Revenue Service

**Federal Web Site:** <http://www.irs.gov>

## **SENIOR MEALS PROGRAM - Tribal Grants**

**Description:** The Administration on Aging's (AoA) Elderly Nutrition Program provides grants to support nutrition services to older people throughout the country. The Elderly Nutrition Program, authorized under Title III, Grants for State and Community Programs on Aging, and Title VI, Grants for Native Americans, under the Older Americans Act, is intended to improve the dietary intakes of participants and to offer participants opportunities to form new friendships and to create informal support networks.

**Eligible Entities:** Non-Profit Organizations Tribal Government

**Responsibility for Implementation:** Federal

**Federal Agency:** Agriculture, Dept. of

**Federal Web Site:** <http://www.fns.usda.gov/fdd/programs/fdpir/>

## **SMALL BUSINESS CAPITAL GAINS**

**Description:** Allow a 75% exclusion for individuals on the gain from the sale of certain small business stock held for more than five years. This change is for stock issued after the date of enactment and before January 1, 2011.

**Funding Mechanism:** Lower federal tax liability.

**Eligible Entities:** Businesses

**Responsibility for Implementation:** Federal

**Federal Agency:** Internal Revenue Service

**Federal Web Site:** <http://www.irs.gov>

## **SOCIAL SECURITY ADMINISTRATION - Disability Determinations**

**Description:** Provides funding to process disability and retirement claims more quickly and prevent existing backlogs from growing. Funding can also be used to upgrade technology to encourage the use of electronic health records in the disability adjudication process.

**Funding Mechanism:** Funds are provided directly to the federal Social Security Administration for processing requests.

**Eligible Entities:** State Government

**Responsibility for Implementation:** Federal

**Federal Agency:** Social Security Administration

**Federal Web Site:** <http://www.ssa.gov>

## **SOCIAL SECURITY ADMINISTRATION - Technology Upgrades**

**Description:** Provides funding for the Social Security Administration (SSA) to update its computer center to meet the growing needs for processing retirement and disability claims and records storage.

**Funding Mechanism:** Funds to SSA

**Eligible Entities:** Other

**Responsibility for Implementation:** Federal

**Federal Agency:** Social Security Administration

**Federal Web Site:** <http://www.ssa.gov>

## **SPECIAL SUPPLEMENTAL NUTRITION PROGRAM - Women, Infants, and Children (WIC)**

**Description:** Provides funding to increase the number of WIC participants who receive supplemental nutritional support should cost or caseload exceed budget estimates. WIC benefits include supplemental nutritious foods, nutrition education and the support of breastfeeding.

**Funding Mechanism:** The majority of the funds will be held in reserve with the federal agency and allocated as the USDA Secretary deems necessary.

**Eligible Entities:** Individuals

**Responsibility for Implementation:** Federal

**Federal Agency:** Agriculture, Dept. of

**Federal Web Site:** <http://www.fns.usda.gov/wic>

## **SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM - Tribal Administration**

**Description:** The bill provides funds for the administration of the Food Distribution Program on Indian Reservations.

**Eligible Entities:** Other Tribal Government

**Responsibility for Implementation:** Federal

**Federal Agency:** Agriculture, Dept. of

**Federal Web Site:** <http://www.fns.usda.gov/fdd/programs/fdpi/>

## **SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) - Foodshare Benefits**

**Description:** Provides a 13.6 % increase in the maximum SNAP benefit April 1, 2009 through September 30, 2010. Individuals with income below 200% of the federal poverty level are eligible for these benefits.

**Funding Mechanism:** SNAP benefits for eligible program participants will be increased through the electronic benefits transfer program for SNAP.

**Eligible Entities:** Individuals

**Responsibility for Implementation:** Federal

**Federal Agency:** Agriculture, Dept. of

**Federal Web Site:** <http://www.fns.usda.gov/snap/>

## TEMPORARY ASSISTANCE TO NEEDY FAMILIES (TANF)

**Description:** Creates an emergency contingency fund for states with increased expenses due to increases in caseloads in TANF programs, including basic assistance, non-recurrent short-term benefits and subsidized employment.

**Funding Mechanism:** W-2 agencies report expenditures to states. States submit to the federal government claim for 80% of increased expenditures.

**Eligible Entities:** State Government Tribal Government  
**Responsibility for Implementation:** Federal

**Federal Agency:** Health & Human Services, Dept. of  
**Federal Web Site:** <http://www.acf.hhs.gov/programs/ofa/tanf/about.html>

## TRANSPORTATION FRINGE BENEFITS

**Description:** Increases income exclusion from \$120/month to \$230/month for employer-provided transit pass and vanpooling benefits for 2009 and 2010.

**Funding Mechanism:** Lower federal tax liability.

**Eligible Entities:** Individuals  
**Responsibility for Implementation:** Federal

**Federal Agency:** Internal Revenue Service  
**Federal Web Site:** <http://www.irs.gov>

## UNEMPLOYMENT BENEFITS TAXATION SUSPENSION

**Description:** Excludes the first \$2,400 of unemployment compensation from gross income for tax purposes in 2009.

**Funding Mechanism:** Lower federal tax liability.

**Eligible Entities:** Individuals  
**Responsibility for Implementation:** Federal

**Federal Agency:** Internal Revenue Service  
**Federal Web Site:** <http://www.irs.gov>

## **UNEMPLOYMENT INSURANCE (UI) STATE ADMINISTRATION - UI Administration**

**Description:** Provides funds to states to increase unemployment insurance coverage for low-wage, part-time, and other jobless workers. Includes funds for administration of the Unemployment Insurance (UI) modernization provision of the Act, improved outreach to potentially eligible individuals, improved UI benefit and tax operations, and staff-assisted reemployment services for UI claimants.

**Funding Mechanism:** States must apply for funds and demonstrate that state law meets specific reform requirements. The U.S. Dept. of Labor will distribute federal funds (formerly collected as UI tax) to the states over the years 2009, 2010 and 2011. Amount allocated to states is based on the state's proportionate share of total FUTA taxes paid.

**Eligible Entities:** State Government

**Responsibility for Implementation:** State

**Federal Agency:** Labor, Dept. of

**Federal Web Site:** <http://www.dol.gov/dol/topic/unemployment-insurance/>

## **UNEMPLOYMENT INSURANCE (UI) STATE ADMINISTRATION - Emergency Unemployment Compensation**

**Description:** Extends federally funded Emergency Unemployment Compensation (EUC) until 12/31/09.

**Funding Mechanism:** Benefit payments and all state EUC administrative costs are federally funded.

**Eligible Entities:** Individuals

**Responsibility for Implementation:** State

**Federal Agency:** Labor, Dept. of

**Federal Web Site:** <http://ows.doleta.gov/unemploy/>

## **UNEMPLOYMENT INSURANCE (UI) STATE ADMINISTRATION - Weekly Benefit Check Amount Increase**

**Description:** Provides for a \$25 increase in weekly unemployment benefit checks.

**Funding Mechanism:** Increased weekly benefits and associated administrative costs will be federally funded.

**Responsibility for Implementation:** State

**Federal Agency:** Not Applicable

**Federal Web Site:** <http://www.dol.gov/dol/topic/unemployment-insurance/>

## VEHICLE PURCHASE SALES TAX DEDUCTION

**Description:** Provides a federal income tax deduction of state and local sales tax paid on new car, light truck and SUV purchases

**Funding Mechanism:** Lower federal tax liability.

**Eligible Entities:** Individuals

**Responsibility for Implementation:** State

**Federal Agency:** Internal Revenue Service

**Federal Web Site:** <http://www.irs.gov>

## YOUTHBUILD

**Description:** Provides funding for Youthbuild activities. In YouthBuild programs, low-income young people ages 16-24 work toward their GED or high school diploma while learning job skills by building affordable housing for homeless and low-income people. Strong emphasis is placed on leadership development and community service.

**Funding Mechanism:** Provides competitive grants to local Youthbuild programs throughout the state.

**Eligible Entities:** Non-Profit Organizations

**Responsibility for Implementation:** Federal

**Federal Agency:** Labor, Dept. of

**Federal Web Site:** <http://www.youthbuild.org/site/c.htlRI3PIKoG/b.1223921/k.BD3C/Home.htm>