

## **Congress passes COVID-19 Relief and Appropriations bill**

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*Published December 23, 2020* - Early in the morning on December 22 Congress passed the **Consolidated Appropriations Act, 2021**.

The Act contains many provisions to provide relief from COVID-19 and other tax provisions.

Highlights of the Act include:

- Direct Payments to individuals in the amount of \$600
- An extension of federal unemployment compensation
- Changes to charitable contribution deductions made in 2021
- An extension of the PPP loan program for certain small businesses
- A provision providing for the deductibility of expenses paid from PPP loans made in 2020
- An extension of the Employee retention credit into 2021 with expanded limits on eligible wages
- A temporary change to the limit on business meals making them 100% deductible
- Extension of a number of clean energy and environmental credits and incentives

The Act is possibly the largest (by page volume) ever to pass in Congress. We will have more to come as more information on these provisions is made public.

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