

### Agriculture Risk Coverage & Price Loss Coverage

Existing price support programs for commodity crops administered by the USDA Farm Service Agency (FSA). Program election and enrollment for 2019 and 2020 ended on March 15, 2020. See <https://aae.wisc.edu/pdmitchell/extension/arc-plc-signup/> and [https://www.fsa.usda.gov/programs-and-services/arcplc\\_program/index](https://www.fsa.usda.gov/programs-and-services/arcplc_program/index).

### Coronavirus Farm Assistance Program (CFAP)

New program that will provide direct payments to farmers affected by coronavirus pandemic. Farm assistance will be administered by USDA Farm Service Agency, with more details to be announced soon. See <https://www.farmers.gov/coronavirus>.

### Dairy Margin Coverage (DMC)

Existing price support program for milk administered by the USDA Farm Service Agency (FSA). Program enrollment for 2020 ended on December 13, 2019. See <https://www.nmpf.org/wp-content/uploads/2019/06/DMC-brochure61219-1.pdf> and <https://www.fsa.usda.gov/programs-and-services/dairy-margin-coverage-program/index>.

### Economic Injury Disaster Loans (EIDL)

New program administered by the Small Business Administration (SBA) to provide loans to small business (including farms) affected by COVID-19. Can be combined with Paycheck Protection Program. See <https://farms.extension.wisc.edu/files/2020/04/April-25-EconomicInjury-Disaster-Loans.pdf> and <https://www.sba.gov/disaster-assistance/coronavirus-covid-19>.

### Employee Retention Credit

New provision in the CARES Act that allows employers (including farms) to receive up to a \$5,000 credit per employee that they retain on their payroll through this COVID-19 crisis. See <https://farms.extension.wisc.edu/cares-act/> and <https://www.irs.gov/newsroom/irs-employee-retention-credit-available-for-many-businesses-financially-impacted-by-covid-19>.

### Families First Coronavirus Recovery Act

New law that temporarily requires employers (including farms) to provide two weeks of paid sick leave to employees affected by COVID-19 and expands medical leave under the FMLA, providing dollar-for-dollar reimbursement through tax credits to make it financially feasible. See <https://aae.wisc.edu/pdmitchell/2020/04/08/families-first-coronavirus-recovery-act-legalobligations-for-farms-with-employees-during-covid-19/> and <https://www.dol.gov/agencies/whd/pandemic/ffcra-employer-paid-leave>.

### Farmers to Families Food Box

As part of the part of the Coronavirus Farm Assistance Program, new USDA program to purchase dairy products, meats and fresh fruits and vegetables from farmers and to distribute them to food banks, community and faith-based organizations, and other non-

profits serving those in need. See <https://www.ams.usda.gov/selling-food-to-usda/farmers-to-families-food-box>, and <https://www.ams.usda.gov/publications/content/request-proposals-frequently-asked-questions>.

### Pandemic Unemployment Assistance

Farmers may be eligible for PUA by applying to the Wisconsin Department of Workforce Development (<https://dwd.wisconsin.gov/uiben/pua/apply/>). Farmers producing and selling products at farmers markets, produce auction or direct market to restaurants or other institutions now closed due to COVID-19 may qualify. Also, farm households with member diagnosed with COVID-19 or experiencing symptoms of COVID-19 awaiting diagnosis or caring for those diagnosed with COVID-19 may be covered (<https://dwd.wisconsin.gov/dwd/publications/ui/pua18774-p.pdf>). See <https://farms.extension.wisc.edu/pandemic-unemployment-assistance-inwisconsin-what-does-it-mean-for-farmers/>.

### Paycheck Protection Program (PPP)

New program administered by the Small Business Administration (SBA) to provide potentially forgivable loans to small businesses (including farms) to cover payroll costs and/or self-employment income during the COVID-19 crisis. See <https://farms.extension.wisc.edu/ppp-andfarmers/> and <https://www.calt.iastate.edu/blogpost/guidance-ppp-loans-self-employed-helpfulincomplete> and <https://www.sba.gov/funding-programs/loans/coronavirus-reliefoptions/paycheck-protection-program>.

### Payroll Tax Deferral

New provision in the CARES Act that allows employers (including farms) to temporarily defer payment of the employer's portion of the social security and RRTA payroll taxes (6.2%). See <https://farms.extension.wisc.edu/cares-act/> and <https://www.irs.gov/newsroom/deferral-ofemployment-tax-deposits-and-payments-through-december-31-2020>.

### Wisconsin Farm Support Program

A special program providing direct income support to Wisconsin farmers. Program administered by the Wisconsin Department of Revenue. For eligibility details and application process, see <https://www.revenue.wi.gov/Pages/TaxPro/2020/FarmSupportProgram.aspx#passive1>. Application period only open June 15 to June 29.

### UW Extension Resources for Farmers

- Farm Management during COVID-19 (organized by topic): <https://farms.extension.wisc.edu/coronavirus/>.
- Extension Responds to COVID-19: Agriculture <https://fyi.extension.wisc.edu/covid19/category/topics/farming>.