

## Title II of the CARES Act: Assistance for American Workers, Families and Businesses

On Friday, March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was signed into law.

Title II of the Act encompasses "Assistance for American Workers, Families and Businesses" and is broken out into three sections: Subtitle A: Unemployment Insurance Provisions; Subtitle B: Rebates and Other Individual Provisions; and, Subtitle C: Business Provisions.

The following summarizes key provisions of Title II providing relief to both businesses and individuals under the CARES Act.

### Subtitle A: Unemployment Insurance Provisions

Subtitle A addresses relief provisions for individuals deemed "unemployed" under the CARES Act.

***Additional \$600 Per Week and No "Waiting" Week for State Eligible Unemployed***  
***Additional 13 weeks of Unemployment Benefits to All Unemployment Benefits Recipients***  
***Unemployment Benefits for Many Currently Ineligible for Benefits***  
***Short-Time Compensation Program or "Work Sharing"***

### Subtitle B: Rebates and Other Individual Provisions

Subtitle B addresses relief provisions for individuals under the CARES Act.

***2020 Recovery Rebates to Individuals***  
***Enhanced Access to Retirement Funds***  
***Increased Participant Loan Limits and Repayment***  
***Charitable Contributions***

### Subtitle C: Business Provisions

Subtitle C addresses relief provisions for employers and businesses under the CARES Act.

***Employee Retention Credit***  
***Amount of Tax Credit under Section 2301***

***Deferral of Payroll Taxes***

***Net Operating Losses***

***Alternative Minimum Tax***

**Related Attorneys**

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