
Temporary Assistance for Needy Families Program Instruction

U.S. Department of Health and Human Services
Administration for Children and Families
Office of Family Assistance
Washington, DC 20201

No. TANF-ACF-PI-2021-02

Date: April 9, 2021

TO: State, tribal, and territorial agencies administering the Temporary Assistance for Needy Families (TANF) Program, and other eligible territories.

SUBJECT: The Pandemic Emergency Assistance Fund.

REFERENCES: The American Rescue Plan Act, Public Law 117-2; section 403(c) of the Social Security Act.

PURPOSE: To provide initial guidance regarding the newly established Pandemic Emergency Assistance Fund.

BACKGROUND:

On March 11, 2021, the President signed the American Rescue Plan Act of 2021 into law. Now Public Law 117-2, it establishes the Pandemic Emergency Assistance Fund (PEAF) in section 403(c) of the Social Security Act (the Act).

The PEAF provides funding to states (which includes the District of Columbia), tribes administering a TANF program, and five U.S. territories¹ to assist needy families impacted by the Coronavirus Disease 2019 (COVID-19) pandemic. Grantees may use funds to provide certain non-recurrent, short term (NRST) benefits, described in more detail below. Additionally, they may use funds for administrative costs (up to a 15-percent cap for states and territories and up to the negotiated cap for tribes). All grantees must use funds to supplement, and not supplant, other federal, state, tribal, territorial, or local funds.

We will issue supplemental information specific to tribes that integrate TANF under Public Law 102-477 into a single plan.

GUIDANCE:

For more than a year, the COVID-19 pandemic has caused a national emergency affecting not only public health, but also the American economy. Many states, tribes, and territories have had to implement emergency measures to assist low income families in this difficult time. The PEAF represents a singular opportunity to help some of our nation's neediest families struggling with the effects of the pandemic. The PEAF can be a powerful tool to give poor families a much-needed boost in the face of lost wages, limited work opportunities, or housing insecurity, to name just a

¹ The eligible territories are: the Commonwealth of Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.

few obstacles exacerbated by the pandemic. This is especially true if grantees also make use of the unobligated TANF balances that many have accumulated for just such a crisis. We encourage grantees to use this opportunity to assist needy families affected by the pandemic in meeting their basic needs.

Funding

The law specifies an allotment formula. After deducting \$2 million for federal administration:

- 92.5 percent of funds (equal to \$923,150,000) will be distributed to states (including the District of Columbia), using a two-part formula, half based on child population and half based on fiscal year 2019 state expenditures on non-recurrent short term benefits, basic assistance and emergency assistance authorized solely under prior law.
- 7.5 percent of funds are set aside for Tribal TANF programs and all 5 U.S. territories, to be distributed in a manner deemed appropriate by the HHS Secretary.

Requesting Funds

A grantee must make a **one-time** election of the amount of its allotment it wishes to receive. Under the law, states must inform HHS of its expenditure commitment within 45 days of the enactment of the American Rescue Plan Act of 2021, and tribes and territories within 90 days of enactment. Those dates are April 25, 2021, for states and June 9, 2021 for tribes and territories. We have created a form that allows each grantee to make this election. If a grantee does not submit a request for an allotment or submits one after the due date, the grantee will lose any claim to the allotment.

We have published tables showing the full allotment of each grantee and will include them as an appendix to this program instruction as well. While each grantee must decide whether or not it intends to use its full allotment, it is important to understand that **if a grantee elects to receive an amount less than the full allotment, it will lose its claim to the remainder of that allotment.** Any such unallotted funds will be reallotted, as discussed below. For example, suppose a grantee's full allotment were \$2,876,380. If the grantee elected to accept \$2,000,000 of that allotment, the remaining \$876,380 would no longer be set aside for that grantee and would be reallotted to all grantees eligible for reallotment.

Reallotment

The law requires HHS to reallot unused funds among eligible grantees, discussed below. This means that we will reallot: (1) funds not initially awarded to a grantee because it chose to receive less than its full allotment; and (2) funds from the initial award that are unexpended (including unliquidated obligations) at the end of the statutory expenditure period, i.e., September 30, 2022. We anticipate having only one reallotment of those two sources of funds, but we will make a decision on whether to have more than one after we see how much of the allotment grantees request initially. We will distribute reallotted funds based on the original allotment formula. Under the law, a grantee must expend reallotted funds within 12 months of receipt of the reallotted funds.

All grantees are eligible for reallotted funds, unless they have unexpended funds at the end of the expenditure period. If after September 30, 2022, a grantee has unspent funds from its initial award – i.e., any unobligated funds or any unliquidated obligations – the grantee will not be eligible to receive reallotted funds.

Expenditure Period

A grantee has from April 1, 2021, to September 30, 2022, the end of fiscal year 2022, to expend its initial award. As noted above, if a grantee has not expended all of its funds by that date, HHS will reallocate any unused funds to other eligible states, territories, and tribes, which must expend the reallocated funds within 12 months of receipt, as specified in the legislation.

Regardless of when it receives its PEAFF funds, a grantee may use the funds for allowable expenditures on or after April 1, 2021. For example, if a grantee received its funds on May 15, 2021, it could use the PEAFF funds to reimburse itself for allowable expenditures it made starting on April 1, 2021.

Use of Funds – Administrative Costs

Grantees may use funds for administrative costs, within limitations. For states (including the District of Columbia) and territories, the law provides a 15-percent cap on administrative expenditures. For tribes, the same cap will apply to administrative costs in the PEAFF that a tribe negotiated for administrative costs in its approved tribal TANF plan (or approved 477 plan for federally recognized tribes and tribal consortia that integrate TANF under P.L. 102-477).

Use of Funds – Non-Recurrent, Short Term Benefits

For the purposes of the Pandemic Emergency Assistance Fund, NRST benefits mean cash payments or other benefits that meet the regulatory definition (45 CFR 260.31(b)(1)), but are limited to those that fall into the specific expenditure reporting category mentioned in the legislation (line 15 of the [ACF-196R](#), the state financial reporting form for the TANF program). In other words, for this fund, NRST benefits, like all NRSTs under TANF, must:

- be designed to deal with a specific crisis situation or episode of need;
- not be intended to meet on-going needs; and
- not extend beyond four months;

and (as explained in the instructions for reporting on line 15 of the ACF-196R) NRSTs paid for with PEAFF funds:

- must only include expenditures such as emergency assistance and diversion payments, emergency housing and short-term homelessness assistance, emergency food aid, short-term utilities payments, burial assistance, clothing allowances, and back-to-school payments; and
- may **not** include tax credits, child care, transportation, or short-term education and training.

Like TANF, any PEAFF-funded benefit must meet a purpose of Title IV-A of the Social Security Act. Given that the fund was created specifically to help address needs arising out of the pandemic, we have determined that NRST benefits that meet Purpose One (provide assistance to needy families so that children may be cared for in their own homes or in the homes of relatives) are in line with the PEAFF and we do not think benefits meeting the other purposes are. If a grantee wishes to use PEAFF funds for a benefit that meets a different purpose, it must be able to demonstrate how the benefit is designed to address pandemic-related needs.

In most cases under TANF, a NRST benefit addresses a “specific episode of need,” which means that the state or tribe has determined the specific need of that family; however, the regulation allows for NRSTs to address a “specific crisis situation.” As is evidenced by Congress creating the PEAFF, the extraordinary nature of the COVID-19 pandemic and its sweeping economic impacts constitute a “specific crisis situation” allowing a grantee to offer a NRST benefit broadly to needy families who are financially and otherwise eligible. We hope that making this determination now will enable grantees to act expeditiously in distributing PEAFF benefits and be responsive to the current crisis. If a grantee does choose to offer a benefit without determining an individual episode of need, it would need to be clear that the NRST expenditure was related to the pandemic. Indeed, as we noted above, all PEAFF-funded benefits must be designed to address needs arising from the pandemic. For example, a grantee might consider crafting a NRST to provide extra cash for all current TANF recipient families who are affected by the pandemic. This benefit clearly meets Purpose One and is pandemic-related.

Here are some other examples of NRST benefits that grantees might want to provide with PEAFF funds. The NRST benefits a grantee funds with PEAFF need not be the same as the ones funded by TANF.

- A one-time payment to provide extra cash to all current TANF recipient families to assist them in dealing with added costs caused by the pandemic.
- A one-time payment to provide extra cash to weather the pandemic to current Supplemental Nutrition Assistance Program (SNAP) recipient families with children affected by the pandemic.
- A benefit to provide extra cash to replace lost wages to all families with children eligible to receive SNAP or other means-tested benefits who are affected by the pandemic.
- Assistance for families who are behind in rent or experiencing other housing insecurity due to the pandemic.
- Cash assistance for short-term basic needs to help families with mixed immigration status (e.g., citizen children with parents who are not eligible due to their immigration status) who are affected by the pandemic.
- A benefit to cover burial expenses for needy families who have had a family member die from COVID-19.
- A payment for hotel rooms and meal delivery for people who need to quarantine away from their families.
- A benefit to secure personal protective equipment.
- A voucher to cover the cost of utility bills in arrears due to financial issues arising from the pandemic.

Eligible Recipients of NRSTs

The recipients of PEAFF-funded NRSTs must be needy families with children but they do not necessarily have to be eligible for TANF cash assistance. A grantee has the flexibility to determine what needy means for each NRST and may wish to set a higher standard than it does for TANF cash assistance, such as aligning with SNAP or Medicaid income eligibility criteria.

We remind grantees that the Income Eligibility Verification System (IEVS) does apply to the PEAFF, as it is funded under Title IV-A; however tribes are not subject to the IEVS requirements.

Non-supplantation

Grantees must use funds to supplement, and not supplant, other federal, state, tribal, territorial, or local funds. For example, suppose a grantee wants to offer diversion payments to families affected by the pandemic, but it already offers diversion assistance under TANF. It could use the PEAFF funds for diversion, as long as it adds to its program and does not replace existing funding with the PEAFF dollars.

Expenditure Data

We are revising financial reporting forms, the ACF-196R, ACF-196T, and ACF-196TR, to include a column for reporting PEAFF expenditures so that grantees will not have to submit a separate form to report for this fund. In addition, we will use the information grantees report on these forms to determine the amount of funds remaining for reallocation.

TANF Plan Amendments

A grantee will not need to amend its TANF plan to provide NRSTs with the PEAFF. This means that a grantee could offer the same or different NRSTs from the ones it offers under TANF, as long as they meet the requirements of the PEAFF, including adhering to the requirement not to supplant current federal, state, tribal, territorial, or local expenditures.

Spending Cap for Territories

The law exempts PEAFF funds from the spending cap in section 1108 of the Social Security Act.

INQUIRIES: Please direct inquiries to the TANF Program Manager in your region.

/s/

Susan J. Golonka
Acting Director
Office of Family Assistance

APPENDIX – Allotment Tables

Pandemic Emergency Assistance Fund Allotment - States

State	Allotment
Alabama	\$10,181,762
Alaska	\$3,363,523
Arizona	\$14,546,479
Arkansas	\$4,714,762
California	\$203,818,559
Colorado	\$13,502,982
Connecticut	\$7,096,959
Delaware	\$2,075,691
District of Columbia	\$14,740,312
Florida	\$35,508,000
Georgia	\$22,014,387
Hawaii	\$4,216,684
Idaho	\$3,422,707
Illinois	\$20,439,923
Indiana	\$10,709,351
Iowa	\$6,333,899
Kansas	\$5,142,203
Kentucky	\$17,411,149
Louisiana	\$7,905,732
Maine	\$3,850,659
Maryland	\$17,756,381
Massachusetts	\$27,853,223
Michigan	\$19,001,764
Minnesota	\$14,352,019
Mississippi	\$4,750,783

State	Allotment
Missouri	\$14,530,873
Montana	\$2,733,901
Nebraska	\$4,438,712
Nevada	\$6,794,491
New Hampshire	\$4,145,240
New Jersey	\$17,254,346
New Mexico	\$6,385,240
New York	\$128,476,323
North Carolina	\$16,782,875
North Dakota	\$1,354,594
Ohio	\$33,945,583
Oklahoma	\$7,124,347
Oregon	\$12,225,605
Pennsylvania	\$26,444,265
Rhode Island	\$2,703,237
South Carolina	\$10,153,432
South Dakota	\$2,285,616
Tennessee	\$12,994,779
Texas	\$49,518,884
Utah	\$7,334,784
Vermont	\$1,617,028
Virginia	\$15,744,856
Washington	\$22,766,008
West Virginia	\$4,617,546
Wisconsin	\$14,522,972
Wyoming	\$1,544,571
Total Allotted to States	\$923,150,000

Note: As specified in P.L. 117-2, 92.5 percent of the available funds (\$923.150 million) are to be distributed to US states and Washington DC through an allotment formula that is half based on the population of children in the state and half based on the state's prior TANF expenditures of specified benefits to low-income families with children.

- *The expenditure information is from the FY2019 expenditure data reported to HHS under Section 411 of the Social Security Act as of February 11, 2021. The expenditure categories are based on form ACF-196-R, and the expenditures used were the sum of the following reported categories: (1) basic assistance, (2) non-recurrent short-term benefits, and (3) emergency assistance authorized solely under prior law.*
- *The child population estimates are the state resident population estimates for 2019. Source: HHS-ASPE tabulations from the 2019 American Community Survey via IPUMS <https://usa.ipums.org/usa/>.*

Pandemic Emergency Assistance Fund Allotment - Tribes and Territories

Tribes						
Tribe	Allotment	State	Tribe	Allotment	State	
Association of Village Council Presidents	\$1,402,249	AK	Osage Nation of Oklahoma	\$108,471	OK	
Bad River Band of Lake Superior Tribe of Chippewa	\$75,494	WI	Owens Valley Career Development Center	\$3,952,012	CA	
Blackfeet Tribe of the Blackfeet Indian Res	\$799,266	MT	Pascua Yaqui Tribe of Arizona	\$447,503	AZ	
Bristol Bay Native Association	\$314,666	AK	Pechanga Band of Luiseno Mission Indians	\$234,606	CA	
Central Council Tlingit and Haida Indians of Alaska	\$612,328	AK	Port Gamble S'Klallam Tribe	\$133,628	WA	
Cherokee Nation	\$1,547,699	OK	Prairie Band Potawatomi Nation	\$30,263	KS	
Chippewa-Cree Indians of the Rocky Boy's Reservation	\$325,586	MT	Pueblo of Zuni	\$207,301	NM	
Coeur D'Alene Tribe of the Coeur D'Alene Reservation	\$41,833	ID	Quileute Indian Tribe	\$193,869	WA	
Confederated Salish & Kootenai Tribes of Flathead Res	\$553,548	MT	Quinault Indian Tribe	\$438,493	WA	
Confederated Tribes of the Colville Reservation	\$878,718	WA	Red Cliff Band of Lake Superior Chippewa Indians	\$80,766	WI	
Confederated Tribes of the Siletz Reservation	\$171,147	OR	Red Lake Band of Chippewa Indians	\$771,017	MN	
Cook Inlet Tribal Council	\$1,573,026	AK	Robinson Rancheria - California Tribal TANF Partnership	\$1,999,479	CA	
Eastern Band of Cherokee Indians of North Carolina	\$208,127	NC	Round Valley Indian Tribes	\$296,081	CA	
Eastern Shoshone Tribe of the Wind River Reservation	\$424,349	WY	Salt River Pima-Maricopa Indian Community	\$174,613	AZ	
Federated Indians of Graton Rancheria	\$425,429	CA	San Carlos Apache Tribe	\$510,361	AZ	
Forest County Potawatomi Community	\$29,953	WI	Santee Sioux Nation	\$37,375	NE	
Fort Belknap Community Council	\$260,359	MT	Santo Domingo Tribe	\$62,629	NM	
Hoopa Valley Tribe	\$313,579	CA	Scotts Valley Band of Pomo Indians	\$573,296	CA	
Hopi Tribe	\$186,283	AZ	Shingle Springs Band of Miwok Indians	\$1,290,333	CA	
Karuk Tribe of California	\$313,470	CA	Shoshone-Bannock Tribes of Fort Hall Res	\$222,147	ID	
Klamath Tribes of Oregon	\$120,093	OR	Sisseton-Wahpeton Oyate of the Lake Traverse Res	\$158,794	SD	
Kodiak Area Native Association	\$107,533	AK	Soboba Band of Luiseno Indians	\$445,975	CA	
Lac Courte Oreilles Band of Lake Superior Chippewa	\$165,100	WI	Sokaogon Chippewa Community of the Mole Lake Band	\$19,969	WI	
Lac du Flambeau Band of Lake Superior Chippewa	\$157,825	WI	South Puget Inter-Tribal Planning Agency (SPIPA)	\$1,351,324	WA	
Lower Elwha Tribe of the Lower Elwha Reservation	\$129,686	WA	Southern California Tribal Chairmen's Association	\$2,563,928	CA	
Lummi Tribe of the Lummi Reservation	\$391,747	WA	Spokane Tribe of Indians	\$2,173,726	WA	
Maniilaq Association	\$273,307	AK	Stockbridge-Munsee Community of Mohican Indians	\$37,022	WI	
Menominee Indian Tribe	\$327,985	WI	Tanana Chiefs Conference	\$632,201	AK	
Mille Lacs Band of Ojibwe	\$1,177,193	MN	Tolowa Dee-ni' Nation CA & OR (aka Smith River)	\$144,908	CA, OR	
Morongo Band of Mission Indians	\$1,450,597	CA	Torres Martinez Desert Cahuilla Indians	\$4,891,645	CA	
Muscogee (Creek) Nation	\$805,693	OK	Tulalip Tribes of the Tulalip Reservation	\$253,256	WA	
Navajo Nation (AZ, NM, UT)	\$8,064,017	AZ, NM, UT	Tuolumne Band of Me-Wuk Indians	\$457,071	CA	
Nez Perce Tribe	\$130,630	ID	Upper Skagit Indian Tribe	\$29,949	WA	
Nooksack Indian Tribe	\$236,387	WA	Washoe Tribe of Nevada & California	\$2,437,054	CA, NV	
North Fork Rancheria	\$556,495	CA	White Mountain Apache Tribe of Fort Apache Res	\$495,282	AZ	
Northern Arapaho Tribe of the Wind River Indian Res	\$424,349	WY	Winnebago Tribe of Nebraska (in NE and IA) -- NE	\$237,091	NE, IA	
Omaha Tribe of Nebraska in NE and IA	\$176,334	IA, NE	Yurok Tribe	\$329,365	CA	
Oneida Tribe	\$216,235	WI				
			Territories			
			Territory	Allotment		
			Puerto Rico	\$18,450,515		
			Guam	\$893,483		
			Virgin Islands	\$733,912		
			American Samoa	\$494,816		
			Northern Marianna Islands.	\$486,157		
Total Allotted to Tribes and Territories				\$74,850,000		

Note: As specified in P.L. 117-2, 7.5 percent of the available funds (\$74.850 million) are set aside for tribal TANF programs and five US territories, to be distributed in a manner deemed appropriate by the HHS Secretary.

- The allotments are based on the existing share of total funds distributed to tribal TANF programs and the five territories.
- American Samoa and the Northern Mariana Islands do not participate in the TANF program, so an amount for each territory was imputed by using the average block grant per child for Guam, Puerto Rico, and the US Virgin Islands.

Source for child population estimates: U.S. Census Bureau <https://www.census.gov/programs-surveys/international-programs/about/idb.html>, accessed March 5, 2021.