

**Congress of the United States**  
**Washington, DC 20515**

March 8, 2021

The Honorable Janet L. Yellen  
Secretary of the Treasury  
U.S. Department of the Treasury  
1500 Pennsylvania Avenue, NW  
Washington, DC 20220

The Honorable Tami Perriello  
Acting Administrator  
U.S. Small Business Administration  
409 3rd Street, SW  
Washington, DC 20416

Dear Secretary Yellen and Acting Administrator Perriello:

As Members of Congress who helped spearhead the successful effort to establish an employee retention tax credit (ERTC) to combat the adverse economic and employment consequences of the COVID-19 pandemic, we write to respectfully request an update on the specific steps you have taken to raise awareness about the ERTC among businesses, especially small businesses, as Congress has required.

As you know, the purpose of the ERTC is to incentivize businesses to retain and rehire workers, in active or furloughed status, rather than lay them off. The ERTC was established in the *CARES Act*, enacted in March 2020.<sup>1</sup> The ERTC was expanded, and extended through July 1, 2021, in the *Consolidated Appropriations Act, 2021* (CAA), enacted in December 2020.<sup>2</sup> There are different rules for smaller businesses—defined as those with 500 employees or less—and larger businesses.

Section 207(i) of the CAA requires the Secretary of the Treasury, in coordination with the Administrator of the Small Business Administration, to conduct a public awareness campaign regarding the ERTC. Specifically, you must provide to all employers with 500 or fewer employees “a notice about” the ERTC and “the requirements for eligibility to claim the credit.” In addition, within 30 days of enactment of the CAA—that is, by January 26, 2021—you must “provide to all employers educational materials relating to” the ERTC, “including specific materials for businesses with not more than 500 employees.”

We respectfully request that you inform us of the steps you have taken to comply with this statutory directive and to otherwise raise awareness about the ERTC among businesses and tax preparers.

Thank you for your attention to this matter.

Sincerely,



Stephanie Murphy  
Member of Congress



John Katko  
Member of Congress

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<sup>1</sup> See P.L. 116-136 (Section 2301).

<sup>2</sup> See P.L. 116-260 (Sections 206 and 207 of Division EE). In addition, H.R. 1319, the *American Rescue Plan Act of 2021*, which recently passed the House and is pending in the Senate, would extend the ERTC through the end of calendar year 2021 and would make additional modifications to the ERTC.