H.R.6201

IN THE SENATE OF THE UNITED STATES

March 17, 2020 Received

AN ACT

Making emergency supplemental appropriations for the fiscal year ending September 30, 2020, and for other purposes.

- 1 Be it enacted by the Senate and House of Representa-
- 2 tives of the United States of America in Congress assembled,

1 SECTION 1. SHORT TITLE.

- 2 This Act may be cited as the "Families First
- 3 Coronavirus Response Act".
- 4 SEC. 2. TABLE OF CONTENTS.
- 5 The table of contents is as follows:

DIVISION A—SECOND CORONAVIRUS PREPAREDNESS AND RESPONSE SUPPLEMENTAL APPROPRIATIONS ACT, 2020

DIVISION B—NUTRITION WAIVERS

DIVISION C—EMERGENCY FAMILY AND MEDICAL LEAVE EXPANSION ACT

DIVISION D—EMERGENCY UNEMPLOYMENT INSURANCE STABILIZATION AND ACCESS ACT OF 2020

DIVISION E—EMERGENCY PAID SICK LEAVE ACT

DIVISION F—HEALTH PROVISIONS

DIVISION G—TAX CREDITS FOR PAID SICK AND PAID FAMILY AND MEDICAL LEAVE

DIVISION H—BUDGETARY EFFECTS

- 6 SEC. 3. REFERENCES.
- 7 Except as expressly provided otherwise, any reference
- 8 to "this Act" contained in any division of this Act shall
- 9 be treated as referring only to the provisions of that divi-
- 10 sion.
- 11 DIVISION A—SECOND CORONAVIRUS PRE-
- 12 PAREDNESS AND RESPONSE SUPPLE-
- 13 **MENTAL APPROPRIATIONS ACT, 2020**
- 14 The following sums are hereby appropriated, out of
- 15 any money in the Treasury not otherwise appropriated,
- 16 for the fiscal year ending September 30, 2020, and for
- 17 other purposes, namely:

1	TITLE I
2	DEPARTMENT OF AGRICULTURE
3	FOOD AND NUTRITION SERVICE
4	SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR
5	WOMEN, INFANTS, AND CHILDREN (WIC)
6	For an additional amount for the "Special Supple-
7	mental Nutrition Program for Women, Infants, and Chil-
8	dren", \$500,000,000, to remain available through Sep-
9	tember 30, 2021: Provided, That such amount is des-
10	ignated by the Congress as being for an emergency re-
11	quirement pursuant to section 251(b)(2)(A)(i) of the Bal-
12	anced Budget and Emergency Deficit Control Act of 1985.
13	COMMODITY ASSISTANCE PROGRAM
14	For an additional amount for the "Commodity As-
15	sistance Program" for the emergency food assistance pro-
16	gram as authorized by section 27(a) of the Food and Nu-
17	trition Act of 2008 (7 U.S.C. 2036(a)) and section
18	204(a)(1) of the Emergency Food Assistance Act of 1983
19	(7 U.S.C. 7508(a)(1)), \$400,000,000, to remain available
20	through September 30, 2021: Provided, That of the funds
21	made available, the Secretary may use up to \$100,000,000
22	for costs associated with the distribution of commodities:
23	Provided further, That such amount is designated by the
24	Congress as being for an emergency requirement pursuant

- 1 to section 251(b)(2)(A)(i) of the Balanced Budget and
- 2 Emergency Deficit Control Act of 1985.

3 GENERAL PROVISIONS—THIS TITLE

- 4 Sec. 1101. (a) Public Health Emergency.—Dur-
- 5 ing fiscal year 2020, in any case in which a school is closed
- 6 for at least 5 consecutive days during a public health
- 7 emergency designation during which the school would oth-
- 8 erwise be in session, each household containing at least
- 9 1 member who is an eligible child attending the school
- 10 shall be eligible to receive assistance pursuant to a state
- 11 agency plan approved under subsection (b).
- 12 (b) Assistance.—To carry out this section, the Sec-
- 13 retary of Agriculture may approve State agency plans for
- 14 temporary emergency standards of eligibility and levels of
- 15 benefits under the Food and Nutrition Act of 2008 (7
- 16 U.S.C. 2011 et seq.) for households with eligible children.
- 17 Plans approved by the Secretary shall provide for supple-
- 18 mental allotments to households receiving benefits under
- 19 such Act, and issuances to households not already receiv-
- 20 ing benefits. Such level of benefits shall be determined by
- 21 the Secretary in an amount not less than the value of
- 22 meals at the free rate over the course of 5 school days
- 23 for each eligible child in the household.
- 24 (c) Minimum Closure Requirement.—The Sec-
- 25 retary of Agriculture shall not provide assistance under

- 1 this section in the case of a school that is closed for less
- 2 than 5 consecutive days.
- 3 (d) Use of Ebt System.—A State agency may pro-
- 4 vide assistance under this section through the EBT card
- 5 system established under section 7 of the Food and Nutri-
- 6 tion Act of 2008 (7 U.S.C. 2016).
- 7 (e) Release of Information.—Notwithstanding
- 8 any other provision of law, the Secretary of Agriculture
- 9 may authorize State educational agencies and school food
- 10 authorities administering a school lunch program under
- 11 the Richard B. Russell National School Lunch Act (42
- 12 U.S.C. 1751 et seq.) to release to appropriate officials ad-
- 13 ministering the supplemental nutrition assistance program
- 14 such information as may be necessary to carry out this
- 15 section.
- 16 (f) Waivers.—To facilitate implementation of this
- 17 section, the Secretary of Agriculture may approve waivers
- 18 of the limits on certification periods otherwise applicable
- 19 under section 3(f) of the Food and Nutrition Act of 2008
- 20 (7 U.S.C. 2012(f)), reporting requirements otherwise ap-
- 21 plicable under section 6(c) of such Act (7 U.S.C. 2015(c)),
- 22 and other administrative requirements otherwise applica-
- 23 ble to State agencies under such Act.
- 24 (g) AVAILABILITY OF COMMODITIES.—During fiscal
- 25 year 2020, the Secretary of Agriculture may purchase

- 1 commodities for emergency distribution in any area of the
- 2 United States during a public health emergency designa-
- 3 tion.

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- 4 (h) Definitions.—In this section:
- (1) The term "eligible child" means a child (as 5 6 defined in section 12(d) or served under section 7 11(a)(1) of the Richard B. Russell National School 8 Lunch Act (42 U.S.C. 1760(d), 1759(a)(1)) who, if 9 not for the closure of the school attended by the 10 child during a public health emergency designation 11 and due to concerns about a COVID-19 outbreak, 12 would receive free or reduced price school meals 13 under the Richard B. Russell National School Lunch

Act (42 U.S.C. 175l et seg.) at the school.

- (2) The term "public health emergency designation" means the declaration of a public health emergency, based on an outbreak of SARS-CoV-2 or another coronavirus with pandemic potential, by the Secretary of Health and Human Services under section 319 of the Public Health Service Act (42 U.S.C. 247d).
- (3) The term "school" has the meaning given the term in section 12(d) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1760(d)).

1	(i) Funding.—There are hereby appropriated to the
2	Secretary of Agriculture such amounts as are necessary
3	to carry out this section: Provided, That such amount is
4	designated by the Congress as being for an emergency re-
5	quirement pursuant to section 251(b)(2)(A)(i) of the Bal-
6	anced Budget and Emergency Deficit Control Act of 1985.
7	Sec. 1102. In addition to amounts otherwise made
8	available, \$100,000,000, to remain available through Sep-
9	tember 30, 2021, shall be available for the Secretary of
10	Agriculture to provide grants to the Commonwealth of the
11	Northern Mariana Islands, Puerto Rico, and American
12	Samoa for nutrition assistance in response to a COVID-
13	19 public health emergency: Provided, That such amount
14	is designated by the Congress as being for an emergency
15	requirement pursuant to section 251(b)(2)(A)(i) of the
16	Balanced Budget and Emergency Deficit Control Act of
17	1985.
18	TITLE II
19	DEPARTMENT OF DEFENSE
20	DEFENSE HEALTH PROGRAM
21	For an additional amount for "Defense Health Pro-
22	gram", \$82,000,000, to remain available until September
23	30, 2022, for health services consisting of SARS-CoV-
24	2 or COVID-19 related items and services as described
25	in section 6006(a) of division F of the Families First

1	Coronavirus Response Act (or the administration of such
2	products): Provided, That such amount is designated by
3	the Congress as being for an emergency requirement pur-
4	suant to section 251(b)(2)(A)(i) of the Balanced Budget
5	and Emergency Deficit Control Act of 1985.
6	TITLE III
7	DEPARTMENT OF THE TREASURY
8	INTERNAL REVENUE SERVICE
9	TAXPAYER SERVICES
10	For an additional amount for "Taxpayer Services",
11	\$15,000,000, to remain available until September 30,
12	2022, for the purposes of carrying out the Families First
13	Coronavirus Response Act: Provided, That amounts pro-
14	vided under this heading in this Act may be transferred
15	to and merged with "Operations Support": Provided fur-
16	ther, That such amount is designated by the Congress as
17	being for an emergency requirement pursuant to section
18	251(b)(2)(A)(i) of the Balanced Budget and Emergency
19	Deficit Control Act of 1985

1	TITLE IV
2	DEPARTMENT OF HEALTH AND HUMAN
3	SERVICES
4	Indian Health Service
5	INDIAN HEALTH SERVICES
6	For an additional amount for "Indian Health Serv-
7	ices", \$64,000,000, to remain available until September
8	30, 2022, for health services consisting of SARS-CoV-
9	2 or COVID-19 related items and services as described
10	in section 6007 of division F of the Families First
11	Coronavirus Response Act (or the administration of such
12	products): Provided, That such amounts shall be allocated
13	at the discretion of the Director of the Indian Health Serv-
14	ice: Provided further, That such amount is designated by
15	the Congress as being for an emergency requirement pur-
16	suant to section 251(b)(2)(A)(i) of the Balanced Budget
17	and Emergency Deficit Control Act of 1985.
18	TITLE V
19	DEPARTMENT OF HEALTH AND HUMAN
20	SERVICES
21	Administration for Community Living
22	AGING AND DISABILITY SERVICES PROGRAMS
23	For an additional amount for "Aging and Disability
24	Services Programs", \$250,000,000, to remain available
25	until September 30, 2021, for activities authorized under

- 1 subparts 1 and 2 of part C, of title III, and under title
- 2 VI, of the Older Americans Act of 1965 ("OAA"), of
- 3 which \$160,000,000 shall be for Home-Delivered Nutri-
- 4 tion Services, \$80,000,000 shall be for Congregate Nutri-
- 5 tion Services, and \$10,000,000 shall be for Nutrition
- 6 Services for Native Americans: Provided, That State
- 7 matching requirements under sections 304(d)(1)(D) and
- 8 309(b)(2) of the OAA shall not apply to funds made avail-
- 9 able under this heading in this Act: Provided further, That
- 10 such amount is designated by the Congress as being for
- 11 an emergency requirement pursuant to section
- 12 251(b)(2)(A)(i) of the Balanced Budget and Emergency
- 13 Deficit Control Act of 1985.
- 14 Office of the Secretary
- 15 PUBLIC HEALTH AND SOCIAL SERVICES EMERGENCY
- 16 FUND
- 17 For an additional amount for "Public Health and So-
- 18 cial Services Emergency Fund", \$1,000,000,000, to re-
- 19 main available until expended, for activities authorized
- 20 under section 2812 of the Public Health Service Act (42
- 21 U.S.C. 300hh-11), in coordination with the Assistant Sec-
- 22 retary for Preparedness and Response and the Adminis-
- 23 trator of the Centers for Medicare & Medicaid Services,
- 24 to pay the claims of providers for reimbursement, as de-
- 25 scribed in subsection (a)(3)(D) of such section 2812, for

- 1 health services consisting of SARS-CoV-2 or COVID-19
- 2 related items and services as described in paragraph (1)
- 3 of section 6001(a) of division F of the Families First
- 4 Coronavirus Response Act (or the administration of such
- 5 products) or visits described in paragraph (2) of such sec-
- 6 tion for uninsured individuals: *Provided*, That the term
- 7 "uninsured individual" in this paragraph means an indi-
- 8 vidual who is not enrolled in—
- 9 (1) a Federal health care program (as defined
- under section 1128B(f) of the Social Security Act
- 11 (42 U.S.C. 1320a-7b(f)), including an individual
- who is eligible for medical assistance only because of
- subsection (a)(10)(A)(ii)(XXIII) of Section 1902 of
- the Social Security Act; or
- 15 (2) a group health plan or health insurance cov-
- erage offered by a health insurance issuer in the
- 17 group or individual market (as such terms are de-
- fined in section 2791 of the Public Health Service
- 19 Act (42 U.S.C. 300gg-91)), or a health plan offered
- under chapter 89 of title 5, United States Code:
- 21 Provided further, That such amount is designated by the
- 22 Congress as being for an emergency requirement pursuant
- 23 to section 251(b)(2)(A)(i) of the Balanced Budget and
- 24 Emergency Deficit Control Act of 1985.

1	TITLE VI
2	DEPARTMENT OF VETERANS AFFAIRS
3	VETERANS HEALTH ADMINISTRATION
4	MEDICAL SERVICES
5	For an additional amount for "Medical Services",
6	\$30,000,000, to remain available until September 30,
7	2022, for health services consisting of SARS–CoV–2 or
8	COVID-19 related items and services as described in sec-
9	tion 6006(b) of division F of the Families First
10	Coronavirus Response Act (or the administration of such
11	products): Provided, That such amount is designated by
12	the Congress as being for an emergency requirement pur-
13	suant to section 251(b)(2)(A)(i) of the Balanced Budget
14	and Emergency Deficit Control Act of 1985.
15	MEDICAL COMMUNITY CARE
16	For an additional amount for "Medical Community
17	Care", \$30,000,000, to remain available until September
18	30, 2022, for health services consisting of SARS–CoV–
19	2 or COVID-19 related items and services as described
20	in section 6006(b) of division F of the Families First
21	Coronavirus Response Act (or the administration of such
22	products): Provided, That such amount is designated by
23	the Congress as being for an emergency requirement pur-
24	suant to section 251(b)(2)(A)(i) of the Balanced Budget
25	and Emergency Deficit Control Act of 1985.

1	TITLE VII
2	GENERAL PROVISIONS—THIS ACT
3	SEC. 1701. Not later than 30 days after the date of
4	enactment of this Act, the head of each executive agency
5	that receives funding in this Act shall provide a report
6	detailing the anticipated uses of all such funding to the
7	Committees on Appropriations of the House of Represent-
8	atives and the Senate: Provided, That each report shall
9	include estimated personnel and administrative costs, as
10	well as the total amount of funding apportioned, allotted,
11	obligated, and expended, to date: Provided further, That
12	each such plan shall be updated and submitted to such
13	Committees every 60 days until all funds are expended
14	or expire.
15	Sec. 1702. States and local governments receiving
16	funds or assistance pursuant to this division shall ensure
17	the respective State Emergency Operations Center re-
18	ceives regular and real-time reporting on aggregated data
19	on testing and results from State and local public health
20	departments, as determined by the Director of the Centers
21	for Disease Control and Prevention, and that such data
22	is transmitted to the Centers for Disease Control and Pre-
23	vention.

- 1 Sec. 1703. Each amount appropriated or made avail-
- 2 able by this Act is in addition to amounts otherwise appro-
- 3 priated for the fiscal year involved.
- 4 Sec. 1704. No part of any appropriation contained
- 5 in this Act shall remain available for obligation beyond
- 6 the current fiscal year unless expressly so provided herein.
- 7 Sec. 1705. Unless otherwise provided for by this Act,
- 8 the additional amounts appropriated by this Act to appro-
- 9 priations accounts shall be available under the authorities
- 10 and conditions applicable to such appropriations accounts
- 11 for fiscal year 2020.
- 12 Sec. 1706. Each amount designated in this Act by
- 13 the Congress as being for an emergency requirement pur-
- 14 suant to section 251(b)(2)(A)(i) of the Balanced Budget
- 15 and Emergency Deficit Control Act of 1985 shall be avail-
- 16 able (or rescinded or transferred, if applicable) only if the
- 17 President subsequently so designates all such amounts
- 18 and transmits such designations to the Congress.
- 19 Sec. 1707. Any amount appropriated by this Act,
- 20 designated by the Congress as an emergency requirement
- 21 pursuant to section 251(b)(2)(A)(i) of the Balanced Budg-
- 22 et and Emergency Deficit Control Act of 1985 and subse-
- 23 quently so designated by the President, and transferred
- 24 pursuant to transfer authorities provided by this Act shall
- 25 retain such designation.

- 1 This division may be cited as the "Second
- 2 Coronavirus Preparedness and Response Supplemental
- 3 Appropriations Act, 2020".

4 **DIVISION B—NUTRITION**

5 **WAIVERS**

6 TITLE I—MAINTAINING ESSEN-

7 TIAL ACCESS TO LUNCH FOR

8 STUDENTS ACT

- 9 SEC. 2101. SHORT TITLE.
- This title may be cited as the "Maintaining Essential
- 11 Access to Lunch for Students Act" or the "MEALS Act".
- 12 SEC. 2102. WAIVER EXCEPTION FOR SCHOOL CLOSURES
- 13 **DUE TO COVID-19.**
- 14 (a) IN GENERAL.—The requirements under section
- 15 12(l)(1)(A)(iii) of the Richard B. Russell National School
- 16 Lunch Act (42 U.S.C. 1760(l)(1)(A)(iii)) shall not apply
- 17 to a qualified COVID-19 waiver.
- 18 (b) Allowable Increase in Federal Costs.—
- 19 Notwithstanding paragraph (4) of section 12(l) of the
- 20 Richard B. Russell National School Lunch Act (42 U.S.C.
- 21 1760(l)), the Secretary of Agriculture may grant a quali-
- 22 fied COVID-19 waiver that increases Federal costs.
- (c) Termination After Periodic Review.—The
- 24 requirements under section 12(l)(5) of the Richard B.

- 1 Russell National School Lunch Act (42 U.S.C. 1760(l)(5))
- 2 shall not apply to a qualified COVID-19 waiver.
- 3 (d) QUALIFIED COVID-19 WAIVER.—In this sec-
- 4 tion, the term "qualified COVID-19 waiver" means a
- 5 waiver—
- 6 (1) requested by a State (as defined in section
- 7 12(d)(8) of the Richard B. Russell National School
- 8 Lunch Act (42 U.S.C. 1760(d)(8))) or eligible serv-
- 9 ice provider under section 12(l) of the Richard B.
- 10 Russell National School Lunch Act (42 U.S.C.
- 11 1760(1); and
- 12 (2) to waive any requirement under such Act
- 13 (42 U.S.C. 1751 et seq.) or the Child Nutrition Act
- of 1966 (42 U.S.C. 1771 et seq.), or any regulation
- issued under either such Act, for purposes of pro-
- viding meals and meal supplements under such Acts
- during a school closure due to COVID-19.

18 TITLE II—COVID—19 CHILD

19 **NUTRITION RESPONSE ACT**

- 20 **SEC. 2201. SHORT TITLE.**
- 21 This title may be cited as the "COVID-19 Child Nu-
- 22 trition Response Act".
- 23 SEC. 2202. NATIONAL SCHOOL LUNCH PROGRAM REQUIRE-
- 24 MENT WAIVERS ADDRESSING COVID-19.
- 25 (a) Nationwide Waiver.—

1	(1) In General.—Notwithstanding any other
2	provision of law, the Secretary may establish a waiv-
3	er for all States under section 12(l) of the Richard
4	B. Russell National School Lunch Act (42 U.S.C.
5	1760(l)), for purposes of—
6	(A) providing meals and meal supplements
7	under a qualified program; and
8	(B) carrying out subparagraph (A) with
9	appropriate safety measures with respect to
10	COVID-19, as determined by the Secretary.
11	(2) State election.—A waiver established
12	under paragraph (1) shall—
13	(A) notwithstanding paragraph (2) of sec-
14	tion 12(l) of the Richard B. Russell National
15	School Lunch Act (42 U.S.C. 1760(l)), apply
16	automatically to any State that elects to be sub-
17	ject to the waiver without further application;
18	and
19	(B) not be subject to the requirements
20	under paragraph (3) of such section.
21	(b) CHILD AND ADULT CARE FOOD PROGRAM WAIV-
22	ER.—Notwithstanding any other provision of law, the Sec-
23	retary may grant a waiver under section 12(l) of the Rich-
24	ard B. Russell National School Lunch Act (42 U.S.C.
25	1760(l)) to allow non-congregate feeding under a child and

- 1 adult care food program under section 17 of the Richard
- 2 B. Russell National School Lunch Act (42 U.S.C. 1766)
- 3 if such waiver is for the purposes of—
- 4 (1) providing meals and meal supplements
- 5 under such child and adult care food program; and
- 6 (2) carrying out paragraph (1) with appropriate
- 7 safety measures with respect to COVID-19, as de-
- 8 termined by the Secretary.
- 9 (c) Meal Pattern Waiver.—Notwithstanding
- 10 paragraph (4)(A) of section 12(l) of the Richard B. Rus-
- 11 sell National School Lunch Act (42 U.S.C. 1760(l)) the
- 12 Secretary may grant a waiver under such section that re-
- 13 lates to the nutritional content of meals served if the Sec-
- 14 retary determines that—
- 15 (1) such waiver is necessary to provide meals
- and meal supplements under a qualified program;
- 17 and
- 18 (2) there is a supply chain disruption with re-
- spect to foods served under such a qualified program
- and such disruption is due to COVID-19.
- 21 (d) Reports.—Each State that receives a waiver
- 22 under subsection (a), (b), or (c), shall, not later than 1
- 23 year after the date such State received such waiver, sub-
- 24 mit a report to the Secretary that includes the following:

1	(1) A summary of the use of such waiver by the
2	State and eligible service providers.
3	(2) A description of whether such waiver re-
4	sulted in improved services to children.
5	(e) Sunset.—The authority of the Secretary to es-
6	tablish or grant a waiver under this section shall expire
7	on September 30, 2020.
8	(f) Definitions.—In this section:
9	(1) QUALIFIED PROGRAM.—The term "qualified
10	program" means the following:
11	(A) The school lunch program under the
12	Richard B. Russell National School Lunch Act
13	(42 U.S.C. 1751 et seq.).
14	(B) The school breakfast program under
15	section 4 of the Child Nutrition Act of 1966
16	(42 U.S.C. 1773).
17	(C) The child and adult care food program
18	under section 17 of the Richard B. Russell Na-
19	tional School Lunch Act (42 U.S.C. 1766).
20	(D) The summer food service program for
21	children under section 13 of the Richard B.
22	Russell National School Lunch Act (42 U.S.C.
23	1761).
24	(2) Secretary.—The term "Secretary" means
25	the Secretary of Agriculture.

1	(3) State.—The term "State" has the mean-
2	ing given such term in section 12(d)(8) of the Rich-
3	ard B. Russell National School Lunch Act (42
4	U.S.C. $1760(d)(8)$).
5	SEC. 2203. PHYSICAL PRESENCE WAIVER UNDER WIC DUR-
6	ING CERTAIN PUBLIC HEALTH EMER-
7	GENCIES.
8	(a) Waiver Authority.—
9	(1) IN GENERAL.—Notwithstanding any other
10	provision of law, the Secretary may grant a request
11	described in paragraph (2) to—
12	(A) waive the requirement under section
13	17(d)(3)(C)(i) of the Child Nutrition Act of
14	1966 (42 U.S.C. $1786(d)(3)(C)(i)$); and
15	(B) defer anthropometric and bloodwork
16	requirements necessary to determine nutritional
17	risk.
18	(2) Request.—A request described in this
19	paragraph is a request made to the Secretary by a
20	State agency to waive, on behalf of the local agencies
21	served by such State agency, the requirements de-
22	scribed in paragraph (1) during any portion of the
23	emergency period (as defined in paragraph (1)(B) of
24	section 1135(g) of the Social Security Act (42

1	U.S.C. 1320b-5(g)) (beginning on or after the date
2	of the enactment of this section).
3	(b) Reports.—
4	(1) LOCAL AGENCY REPORTS.—Each local
5	agency that uses a waiver pursuant to subsection (a)
6	shall, not later than 1 year after the date such local
7	agency uses such waiver, submit a report to the
8	State agency serving such local agency that includes
9	the following:
10	(A) A summary of the use of such waiver
11	by the local agency.
12	(B) A description of whether such waiver
13	resulted in improved services to women, infants
14	and children.
15	(2) State agency reports.—Each State
16	agency that receives a waiver under subsection (a)
17	shall, not later than 18 months after the date such
18	State agency received such waiver, submit a report
19	to the Secretary that includes the following:
20	(A) A summary of the reports received by
21	the State agency under paragraph (1).
22	(B) A description of whether such waiver
23	resulted in improved services to women, infants

24

and children.

1 (c) SUNSET.—The authority under this section shall 2 expire on September 30, 2020. 3 (d) Definitions.—In this section: (1) LOCAL AGENCY.—The term "local agency" 4 5 has the meaning given the term in section 17(b) of 6 the Child Nutrition Act of 1966 (42) 7 1786(b)). (2) Nutritional risk.—The term "nutritional 8 9 risk" has the meaning given the term in section 10 17(b) of the Child Nutrition Act of 1966 (42 U.S.C. 11 1786(b)). 12 (3) Secretary.—The term "Secretary" means 13 the Secretary of Agriculture. 14 (4) STATE AGENCY.— The term "State agency" 15 has the meaning given the term in section 17(b) of the Child Nutrition Act of 1966 16 (42)U.S.C. 17 1786(b)). 18 SEC. 2204. ADMINISTRATIVE REQUIREMENTS WAIVER 19 UNDER WIC. 20 (a) Waiver Authority.— 21 (1) IN GENERAL.—Notwithstanding any other 22 provision of law, the Secretary of Agriculture may, 23 if requested by a State agency (as defined in section 24 17(b) of the Child Nutrition Act of 1966 (42 U.S.C.

1	1786(b)), modify or waive any qualified administra-
2	tive requirement with respect to such State agency.
3	(2) Qualified administrative require-
4	MENT.—In this section, the term "qualified adminis-
5	trative requirement" means a regulatory require-
6	ment issued under section 17 of the Child Nutrition
7	Act of 1966 (42 U.S.C. 1786) that the Secretary of
8	Agriculture determines—
9	(A) cannot be met by a State agency due
10	to COVID-19; and
11	(B) the modification or waiver of which is
12	necessary to provide assistance under such sec-
13	tion.
14	(b) STATE AGENCY REPORTS.—Each State agency
15	that receives a waiver under subsection (a)(1) shall, not
16	later than 1 year after the date such State agency received
17	such waiver, submit a report to the Secretary of Agri-
18	culture that includes the following:
19	(1) A summary of the use of such waiver by the
20	State agency.
21	(2) A description of whether such waiver re-
22	sulted in improved services to women, infants, and
23	children.
24	(c) Sunset.—The authority under this section shall
25	expire on September 30, 2020.

TITLE III—SNAP WAIVERS

2	SEC	9901	CNAD	EI EVIRII ITV	FOR	LOW-INCOME	JORI FCC
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3	WORKERS.
)	WURKERS.

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- 4 (a) Beginning with the first month that begins after
- 5 the enactment of this Act and for each subsequent month
- 6 through the end of the month subsequent to the month
- 7 a public health emergency declaration by the Secretary of
- 8 Health and Human Services under section 319 of the Pub-
- 9 lic Health Service Act based on an outbreak of coronavirus
- 10 disease 2019 (COVID-19) is lifted, eligibility for supple-
- 11 mental nutrition assistance program benefits shall not be
- 12 limited under section 6(o)(2) of the Food and Nutrition
- 13 Act of 2008 unless an individual does not comply with the
- 14 requirements of a program offered by the State agency
- 15 (as defined in section 3 of the Food and Nutrition Act
- 16 of 2008) that meets the standards of subparagraphs (B)
- 17 or (C) of such section 6(o)(2).
- 18 (b) Beginning on the month subsequent to the month
- 19 the public health emergency declaration by the Secretary
- 20 of Health and Human Services under section 319 of the
- 21 Public Health Service Act based on an outbreak of
- 22 COVID-19 is lifted for purposes of section 6(o) of the
- 23 Food and Nutrition Act of 2008, such State agency shall
- 24 disregard any period during which an individual received

1	benefits under the supplemental nutrition assistance pro-
2	gram prior to such month.
3	SEC. 2302. ADDITIONAL SNAP FLEXIBILITIES IN A PUBLIC
4	HEALTH EMERGENCY.
5	(a) In the event of a public health emergency declara-
6	tion by the Secretary of Health and Human Services
7	under section 319 of the Public Health Service Act based
8	on an outbreak of coronavirus disease 2019 (COVID-19)
9	and the issuance of an emergency or disaster declaration
10	by a State based on an outbreak of COVID-19, the Sec-
11	retary of Agriculture—
12	(1) shall provide, at the request of a State
13	agency (as defined in section 3 of the Food and Nu-
14	trition Act of 2008) that provides sufficient data (as
15	determined by the Secretary through guidance) sup-
16	porting such request, for emergency allotments to
17	households participating in the supplemental nutri-
18	tion assistance program under the Food and Nutri-
19	tion Act of 2008 to address temporary food needs
20	not greater than the applicable maximum monthly
21	allotment for the household size; and
22	(2) may adjust, at the request of State agencies
23	or by guidance in consultation with one or more
24	State agencies, issuance methods and application

and reporting requirements under the Food and Nu-

25

- 1 trition Act of 2008 to be consistent with what is
- 2 practicable under actual conditions in affected areas.
- 3 (In making this adjustment, the Secretary shall con-
- 4 sider the availability of offices and personnel in
- 5 State agencies, any conditions that make reliance on
- 6 electronic benefit transfer systems described in sec-
- 7 tion 7(h) of the Food and Nutrition Act of 2008 im-
- 8 practicable, any disruptions of transportation and
- 9 communication facilities, and any health consider-
- ations that warrant alternative approaches.)
- 11 (b) Not later than 10 days after the date of the re-
- 12 ceipt or issuance of each document listed in paragraphs
- 13 (1), (2), or (3) of this subsection, the Secretary of Agri-
- 14 culture shall make publicly available on the website of the
- 15 Department the following documents:
- 16 (1) Any request submitted by State agencies
- 17 under subsection (a).
- 18 (2) The Secretary's approval or denial of each
- such request.
- 20 (3) Any guidance issued under subsection
- (a)(2).
- (c) The Secretary of Agriculture shall, within 18
- 23 months after the public health emergency declaration de-
- 24 scribed in subsection (a) is lifted, submit a report to the
- 25 House and Senate Agriculture Committees with a descrip-

1	tion of the measures taken to address the food security
2	needs of affected populations during the emergency, any
3	information or data supporting State agency requests, any
4	additional measures that States requested that were not
5	approved, and recommendations for changes to the Sec-
6	retary's authority under the Food and Nutrition Act of
7	2008 to assist the Secretary and States and localities in
8	preparations for any future health emergencies.
9	DIVISION C—EMERGENCY FAM-
10	ILY AND MEDICAL LEAVE EX-
11	PANSION ACT
12	SEC. 3101. SHORT TITLE.
13	This Act may be cited as "Emergency Family and
14	Medical Leave Expansion Act".
15	SEC. 3102. AMENDMENTS TO THE FAMILY AND MEDICAL
16	LEAVE ACT OF 1993.
17	(a) Public Health Emergency Leave.—
18	(1) In General.—Section 102(a)(1) of the
19	Family and Medical Leave Act of 1993 (29 U.S.C.
20	2612(a)(1)) is amended by adding at the end the
21	following:
22	"(F) During the period beginning on the
23	date the Emergency Family and Medical Leave
24	Expansion Act takes offset and anding on Do
	Expansion Act takes effect, and ending on De-

1	related to a public health emergency in accord-
2	ance with section 110.".
3	(2) PAID LEAVE REQUIREMENT.—Section
4	102(c) of the Family and Medical Leave Act of 1993
5	(29 U.S.C. 2612(c)) is amended by striking "under
6	subsection (a)" and inserting "under subsection (a)
7	(other than certain periods of leave under subsection
8	(a)(1)(F))".
9	(b) REQUIREMENTS.—Title I of the Family and Med-
10	ical Leave Act of 1993 (29 U.S.C. 2611 et seq.) is amend-
11	ed by adding at the end the following:
12	"SEC. 110. PUBLIC HEALTH EMERGENCY LEAVE.
13	"(a) Definitions.—The following shall apply with
14	respect to leave under section $102(a)(1)(F)$:
15	"(1) Application of Certain Terms.—The
16	definitions in section 101 shall apply, except as fol-
17	lows:
18	"(A) ELIGIBLE EMPLOYEE.—In lieu of the
19	definition in sections $101(2)(A)$ and
20	101(2)(B)(ii), the term 'eligible employee'
21	means an employee who has been employed for
22	at least 30 calendar days by the employer with
23	respect to whom leave is requested under sec-
24	tion $102(a)(1)(F)$.

101(4)(A)(i) shall be applied by substituting 'fewer than 500 employees' for '50 or more employees for each working day during each of 20 or more calendar workweeks in the current of preceding calendar year'. "(2) Additional definitions.—In addition to the definitions described in paragraph (1), the following definitions shall apply with respect to leave under section 102(a)(1)(F): "(A) QUALIFYING NEED RELATED TO PUBLIC HEALTH EMERGENCY.—The term 'qualifying need related to a public health emer gency', with respect to leave, means the employee is unable to work (or telework) due to a public health employee if the school or place of care has been closed, or the child care provider of such son or daughter in unavailable, due to a public health emergency "(B) Public Health emergency' means an emergency 'means an emergency' means an emergency in the subject of the subjec		
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21 "(B) PUBLIC HEALTH EMERGENCY.—The 22 term 'public health emergency' means an emer	19	child care provider of such son or daughter is
term 'public health emergency' means an emer	20	unavailable, due to a public health emergency.
	21	"(B) Public Health Emergency.—The
22	22	term 'public health emergency' means an emer-
gency with respect to COVID-19 declared by a	23	gency with respect to COVID-19 declared by a

Federal, State, or local authority.

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1	"(C) CHILD CARE PROVIDER.—The term
2	'child care provider' means a provider who re-
3	ceives compensation for providing child care
4	services on a regular basis, including an 'eligible
5	child care provider' (as defined in section 658P
6	of the Child Care and Development Block
7	Grant Act of 1990 (42 U.S.C. 9858n)).
8	"(D) School.—The term 'school' means
9	an 'elementary school' or 'secondary school' as
10	such terms are defined in section 8101 of the
11	Elementary and Secondary Education Act of
12	1965 (20 U.S.C. 7801).
13	"(3) Regulatory authorities.—The Sec-
14	retary of Labor shall have the authority to issue reg-
15	ulations for good cause under sections 553(b)(B)
16	and 553(d)(A) of title 5, United States Code—
17	"(A) to exclude certain health care pro-
18	viders and emergency responders from the defi-
19	nition of eligible employee under section
20	110(a)(1)(A); and
21	"(B) to exempt small businesses with fewer
22	than 50 employees from the requirements of
23	section 102(a)(1)(F) when the imposition of
24	such requirements would jeopardize the viability
25	of the business as a going concern.

1	"(b) Relationship to Paid Leave.—
2	"(1) Unpaid leave for initial 10 days.—
3	"(A) In general.—The first 10 days for
4	which an employee takes leave under section
5	102(a)(1)(F) may consist of unpaid leave.
6	"(B) Employee election.—An employee
7	may elect to substitute any accrued vacation
8	leave, personal leave, or medical or sick leave
9	for unpaid leave under section 102(a)(1)(F) in
10	accordance with section $102(d)(2)(B)$.
11	"(2) Paid leave for subsequent days.—
12	"(A) In general.—An employer shall
13	provide paid leave for each day of leave under
14	section 102(a)(1)(F) that an employee takes
15	after taking leave under such section for 10
16	days.
17	"(B) CALCULATION.—
18	"(i) In general.—Subject to clause
19	(ii), paid leave under subparagraph (A) for
20	an employee shall be calculated based on—
21	"(I) an amount that is not less
22	than two-thirds of an employee's reg-
23	ular rate of pay (as determined under
24	section 7(e) of the Fair Labor Stand-

1	ards Act of 1938 (29 U.S.C. 207(e));
2	and
3	"(II) the number of hours the
4	employee would otherwise be normally
5	scheduled to work (or the number of
6	hours calculated under subparagraph
7	(C)).
8	"(ii) Clarification.—In no event
9	shall such paid leave exceed \$200 per day
10	and \$10,000 in the aggregate.
11	"(C) Varying schedule hours cal-
12	CULATION.—In the case of an employee whose
13	schedule varies from week to week to such an
14	extent that an employer is unable to determine
15	with certainty the number of hours the em-
16	ployee would have worked if such employee had
17	not taken leave under section 102(a)(1)(F), the
18	employer shall use the following in place of such
19	number:
20	"(i) Subject to clause (ii), a number
21	equal to the average number of hours that
22	the employee was scheduled per day over
23	the 6-month period ending on the date on
24	which the employee takes such leave, in-

1	cluding hours for which the employee took
2	leave of any type.
3	"(ii) If the employee did not work
4	over such period, the reasonable expecta-
5	tion of the employee at the time of hiring
6	of the average number of hours per day
7	that the employee would normally be
8	scheduled to work.
9	"(c) Notice.—In any case where the necessity for
10	leave under section 102(a)(1)(F) for the purpose described
11	in subsection (a)(2)(A)(iii) is foreseeable, an employee
12	shall provide the employer with such notice of leave as is
13	practicable.
14	"(d) Restoration to Position.—
15	"(1) In general.—Section 104(a)(1) shall not
16	apply with respect to an employee of an employer
17	who employs fewer than 25 employees if the condi-
18	tions described in paragraph (2) are met.
19	"(2) Conditions.—The conditions described in
20	this paragraph are the following:
21	"(A) The employee takes leave under sec-
22	tion $102(a)(1)(F)$.
23	"(B) The position held by the employee
24	when the leave commenced does not exist due to

1	economic conditions or other changes in oper-
2	ating conditions of the employer—
3	"(i) that affect employment; and
4	"(ii) are caused by a public health
5	emergency during the period of leave.
6	"(C) The employer makes reasonable ef-
7	forts to restore the employee to a position
8	equivalent to the position the employee held
9	when the leave commenced, with equivalent em-
10	ployment benefits, pay, and other terms and
11	conditions of employment.
12	"(D) If the reasonable efforts of the em-
13	ployer under subparagraph (C) fail, the em-
14	ployer makes reasonable efforts during the pe-
15	riod described in paragraph (3) to contact the
16	employee if an equivalent position described in
17	subparagraph (C) becomes available.
18	"(3) Contact Period.—The period described
19	under this paragraph is the 1-year period beginning
20	on the earlier of—
21	"(A) the date on which the qualifying need
22	related to a public health emergency concludes;
23	or

1	"(B) the date that is 12 weeks after the
2	date on which the employee's leave under sec-
3	tion 102(a)(1)(F) commences.".
4	SEC. 3103. EMPLOYMENT UNDER MULTI-EMPLOYER BAR
5	GAINING AGREEMENTS.
6	(a) Employers.—An employer signatory to a multi-
7	employer collective bargaining agreement may, consistent
8	with its bargaining obligations and its collective bar-
9	gaining agreement, fulfill its obligations under section
10	110(b)(2) of title I of the Family and Medical Leave Act
11	of 1993, as added by the Families First Coronavirus Re-
12	sponse Act, by making contributions to a multiemployer
13	fund, plan, or program based on the paid leave each of
14	its employees is entitled to under such section while work-
15	ing under the multiemployer collective bargaining agree-
16	ment, provided that the fund, plan, or program enables
17	employees to secure pay from such fund, plan, or program
18	based on hours they have worked under the multiemployer
19	collective bargaining agreement for paid leave taken under
20	section 102(a)(1)(F) of title I of the Family and Medical
21	Leave Act of 1993, as added by the Families First
22	Coronavirus Response Act.
23	(b) Employees.—Employees who work under a mul-
24	tiemployer collective bargaining agreement into which
25	their employers make contributions as provided in sub-

- 1 section (a) may secure pay from such fund, plan, or pro-
- 2 gram based on hours they have worked under the multiem-
- 3 ployer collective bargaining agreement for paid leave taken
- 4 under section 102(a)(1)(F) of title I of the Family and
- 5 Medical Leave Act of 1993, as added by the Families First
- 6 Coronavirus Response Act.

7 SEC. 3104. SPECIAL RULE FOR CERTAIN EMPLOYERS.

- 8 An employer under 110(a)(B) shall not be subject to
- 9 section 107(a) for a violation of section 102(a)(1)(F) if
- 10 the employer does not meet the definition of employer set
- 11 forth in Section 101(4)(A)(i).
- 12 SEC. 3105. SPECIAL RULE FOR HEALTH CARE PROVIDERS
- 13 AND EMERGENCY RESPONDERS.
- 14 An employer of an employee who is a health care pro-
- 15 vider or an emergency responder may elect to exclude such
- 16 employee from the application of the provisions in the
- 17 amendments made under of section 3102 of this Act.
- 18 SEC. 3106. EFFECTIVE DATE.
- 19 This Act shall take effect not later than 15 days after
- 20 the date of enactment of this Act.

1	DIVISION D—EMERGENCY UN-
2	EMPLOYMENT INSURANCE
3	STABILIZATION AND ACCESS
4	ACT OF 2020
5	SEC. 4101. SHORT TITLE.
6	This division may be cited as the "Emergency Unem-
7	ployment Insurance Stabilization and Access Act of
8	2020".
9	SEC. 4102. EMERGENCY TRANSFERS FOR UNEMPLOYMENT
10	COMPENSATION ADMINISTRATION.
11	(a) In General.—Section 903 of the Social Security
12	Act (42 U.S.C. 1103) is amended by adding at the end
13	the following:
14	"Emergency Transfers in Fiscal Year 2020 for
15	Administration
16	"(h)(1)(A) In addition to any other amounts, the Sec-
17	retary of Labor shall provide for the making of emergency
18	administration grants in fiscal year 2020 to the accounts
19	of the States in the Unemployment Trust Fund, in accord-
20	ance with succeeding provisions of this subsection.
21	"(B) The amount of an emergency administration
22	grant with respect to a State shall, as determined by the
23	Secretary of Labor, be equal to the amount obtained by
24	multiplying $$1,000,000,000$ by the same ratio as would
25	apply under subsection (a)(2)(B) for purposes of deter-

- 1 mining such State's share of any excess amount (as de-
- 2 scribed in subsection (a)(1)) that would have been subject
- 3 to transfer to State accounts, as of October 1, 2019, under
- 4 the provisions of subsection (a).
- 5 "(C) Of the emergency administration grant deter-
- 6 mined under subparagraph (B) with respect to a State—
- 7 "(i) not later than 60 days after the date of en-
- 8 actment of this subsection, 50 percent shall be
- 9 transferred to the account of such State upon a cer-
- tification by the Secretary of Labor to the Secretary
- of the Treasury that the State meets the require-
- ments of paragraph (2); and
- "(ii) only with respect to a State in which the
- 14 number of unemployment compensation claims has
- increased by at least 10 percent over the same quar-
- ter in the previous calendar year, the remainder
- shall be transferred to the account of such State
- upon a certification by the Secretary of Labor to the
- 19 Secretary of the Treasury that the State meets the
- requirements of paragraph (3).
- 21 "(2) The requirements of this paragraph with respect
- 22 to a State are the following:
- 23 "(A) The State requires employers to provide
- notification of the availability of unemployment com-
- 25 pensation to employees at the time of separation

- from employment. Such notification may be based on model notification language issued by the Secretary of Labor.
- "(B) The State ensures that applications for unemployment compensation, and assistance with the application process, are accessible in at least two of the following: in-person, by phone, or online.
- "(C) The State notifies applicants when an application is received and is being processed, and in any case in which an application is unable to be processed, provides information about steps the applicant can take to ensure the successful processing of the application.
- "(3) The requirements of this paragraph with respectto a State are the following:
 - "(A) The State has expressed its commitment to maintain and strengthen access to the unemployment compensation system, including through initial and continued claims.
 - "(B) The State has demonstrated steps it has taken or will take to ease eligibility requirements and access to unemployment compensation for claimants, including waiving work search requirements and the waiting week, and non-charging employers directly impacted by COVID-19 due to an illness in

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- 1 the workplace or direction from a public health offi-
- 2 cial to isolate or quarantine workers.
- 3 "(4) Any amount transferred to the account of a
- 4 State under this subsection may be used by such State
- 5 only for the administration of its unemployment com-
- 6 pensation law, including by taking such steps as may be
- 7 necessary to ensure adequate resources in periods of high
- 8 demand.
- 9 "(5) Not later than 1 year after the date of enact-
- 10 ment of the Emergency Unemployment Insurance Sta-
- 11 bilization and Access Act of 2020, each State receiving
- 12 emergency administration grant funding under paragraph
- 13 (1)(C)(i) shall submit to the Secretary of Labor, the Com-
- 14 mittee on Ways and Means of the House of Representa-
- 15 tives, and the Committee on Finance of the Senate, a re-
- 16 port that includes—
- 17 "(A) an analysis of the recipiency rate for un-
- 18 employment compensation in the State as such rate
- 19 has changed over time;
- 20 "(B) a description of steps the State intends to
- 21 take to increase such recipiency rate.
- 22 "(6)(A) Notwithstanding any other provision of law,
- 23 the Secretary of the Treasury shall transfer from the gen-
- 24 eral fund of the Treasury (from funds not otherwise ap-
- 25 propriated) to the employment security administration ac-

- 1 count (as established by section 901 of the Social Security
- 2 Act) such sums as the Secretary of Labor estimates to
- 3 be necessary for purposes of making the transfers de-
- 4 scribed in paragraph (1)(C).
- 5 "(B) There are appropriated from the general fund
- 6 of the Treasury, without fiscal year limitation, the sums
- 7 referred to in the preceding sentence and such sums shall
- 8 not be required to be repaid.".
- 9 (b) Emergency Flexibility.—Notwithstanding
- 10 any other law, if a State modifies its unemployment com-
- 11 pensation law and policies with respect to work search,
- 12 waiting week, good cause, or employer experience rating
- 13 on an emergency temporary basis as needed to respond
- 14 to the spread of COVID-19, such modifications shall be
- 15 disregarded for the purposes of applying section 303 of
- 16 the Social Security Act and section 3304 of the Internal
- 17 Revenue Code of 1986 to such State law.
- 18 (c) Regulations.—The Secretary of Labor may
- 19 prescribe any regulations, operating instructions, or other
- 20 guidance necessary to carry out the amendment made by
- 21 subsection (a).
- 22 SEC. 4103. TEMPORARY ASSISTANCE FOR STATES WITH AD-
- VANCES.
- Section 1202(b)(10)(A) of the Social Security Act
- 25 (42 U.S.C. 1322(b)(10)(A)) is amended by striking "be-

- 1 ginning on the date of enactment of this paragraph and
- 2 ending on December 31, 2010" and inserting "beginning"
- 3 on the date of enactment of the Emergency Unemploy-
- 4 ment Insurance Stabilization and Access Act of 2020 and
- 5 ending on December 31, 2020".
- 6 SEC. 4104. TECHNICAL ASSISTANCE AND GUIDANCE FOR
- 7 SHORT-TIME COMPENSATION PROGRAMS.
- 8 The Secretary of Labor shall assist States in estab-
- 9 lishing, implementing, and improving the employer aware-
- 10 ness of short-time compensation programs (as defined in
- 11 section 3306(v) of the Internal Revenue Code of 1986)
- 12 to help avert layoffs, including by providing technical as-
- 13 sistance and guidance.
- 14 SEC. 4105. FULL FEDERAL FUNDING OF EXTENDED UNEM-
- 15 PLOYMENT COMPENSATION FOR A LIMITED
- 16 **PERIOD.**
- 17 (a) In General.—In the case of sharable extended
- 18 compensation and sharable regular compensation paid for
- 19 weeks of unemployment beginning after the date of the
- 20 enactment of this section and before December 31, 2020
- 21 (and only with respect to States that receive emergency
- 22 administration grant funding under clauses (i) and (ii) of
- 23 section 903(h)(1)(C) of the Social Security Act (42 U.S.C.
- 24 1102(h)(1)(C)), section 204(a)(1) of the Federal-State
- 25 Extended Unemployment Compensation Act of 1970 (26)

- 1 U.S.C. 3304 note) shall be applied by substituting "100
- 2 percent of" for "one-half of".
- 3 (b) Temporary Federal Matching for the
- 4 First Week of Extended Benefits for States
- 5 WITH NO WAITING WEEK.—With respect to weeks of un-
- 6 employment beginning after the date of the enactment of
- 7 this Act and ending on or before December 31, 2020, sub-
- 8 paragraph (B) of section 204(a)(2) of the Federal-State
- 9 Extended Unemployment Compensation Act of 1970 (26
- 10 U.S.C. 3304 note) shall not apply.
- 11 (c) Definitions.—For purposes of this section—
- 12 (1) the terms "sharable extended compensa-
- tion" and "sharable regular compensation" have the
- 14 respective meanings given such terms under section
- 15 204 of the Federal-State Extended Unemployment
- 16 Compensation Act of 1970; and
- 17 (2) the term "week" has the meaning given
- such term under section 205 of the Federal-State
- 19 Extended Unemployment Compensation Act of
- 20 1970.
- 21 (d) Regulations.—The Secretary of Labor may
- 22 prescribe any operating instructions or regulations nec-
- 23 essary to carry out this section.

DIVISION E—EMERGENCY PAID2 **SICK LEAVE ACT**

3	SEC. 5101. SHORT TITLE.
4	This Act may be cited as the "Emergency Paid Sick
5	Leave Act''.
6	SEC. 5102. PAID SICK TIME REQUIREMENT.
7	(a) In General.—An employer shall provide to each
8	employee employed by the employer paid sick time to the
9	extent that the employee is unable to work (or telework)
10	due to a need for leave because:
11	(1) The employee is subject to a Federal, State,
12	or local quarantine or isolation order related to
13	COVID-19.
14	(2) The employee has been advised by a health
15	care provider to self-quarantine due to concerns re-
16	lated to COVID-19.
17	(3) The employee is experiencing symptoms of
18	COVID-19 and seeking a medical diagnosis.
19	(4) The employee is caring for an individual
20	who is subject to an order as described in subpara-
21	graph (1) or has been advised as described in para-
22	graph (2).
23	(5) The employee is caring for a son or daugh-
24	ter of such employee if the school or place of care
25	of the son or daughter has been closed, or the child

1	care provider of such son or daughter is unavailable,
2	due to COVID-19 precautions.
3	(6) The employee is experiencing any other sub-
4	stantially similar condition specified by the Secretary
5	of Health and Human Services in consultation with
6	the Secretary of the Treasury and the Secretary of
7	Labor.
8	Except that an employer of an employee who is a health
9	care provider or an emergency responder may elect to ex-
10	clude such employee from the application of this sub-
11	section.
12	(b) Duration of Paid Sick Time.—
13	(1) In general.—An employee shall be enti-
14	tled to paid sick time for an amount of hours deter-
15	mined under paragraph (2).
16	(2) Amount of hours.—The amount of hours
17	of paid sick time to which an employee is entitled
18	shall be as follows:
19	(A) For full-time employees, 80 hours.
20	(B) For part-time employees, a number of
21	hours equal to the number of hours that such
22	employee works, on average, over a 2-week pe-
23	riod.
24	(3) Carryover.—Paid sick time under this
25	section shall not carry over from 1 year to the next.

1	(c) Employer's Termination of Paid Sick
2	TIME.—Paid sick time provided to an employee under this
3	Act shall cease beginning with the employee's next sched-
4	uled workshift immediately following the termination of
5	the need for paid sick time under subsection (a).
6	(d) Prohibition.—An employer may not require, as
7	a condition of providing paid sick time under this Act, that
8	the employee involved search for or find a replacement em-
9	ployee to cover the hours during which the employee is
10	using paid sick time.
11	(e) Use of Paid Sick Time.—
12	(1) IN GENERAL.—The paid sick time under
13	subsection (a) shall be available for immediate use
14	by the employee for the purposes described in such
15	subsection, regardless of how long the employee has
16	been employed by an employer.
17	(2) Sequencing.—
18	(A) In general.—An employee may first
19	use the paid sick time under subsection (a) for
20	the purposes described in such subsection.
21	(B) Prohibition.—An employer may not
22	require an employee to use other paid leave pro-
23	vided by the employer to the employee before
24	the employee uses the paid sick time under sub-
25	section (a).

1 SEC. 5103. NOTICE.

- 2 (a) In General.—Each employer shall post and
- 3 keep posted, in conspicuous places on the premises of the
- 4 employer where notices to employees are customarily post-
- 5 ed, a notice, to be prepared or approved by the Secretary
- 6 of Labor, of the requirements described in this Act.
- 7 (b) MODEL NOTICE.—Not later than 7 days after the
- 8 date of enactment of this Act, the Secretary of Labor shall
- 9 make publicly available a model of a notice that meets the
- 10 requirements of subsection (a).

11 SEC. 5104. PROHIBITED ACTS.

- 12 It shall be unlawful for any employer to discharge,
- 13 discipline, or in any other manner discriminate against
- 14 any employee who—
- 15 (1) takes leave in accordance with this Act; and
- 16 (2) has filed any complaint or instituted or
- caused to be instituted any proceeding under or re-
- lated to this Act (including a proceeding that seeks
- 19 enforcement of this Act), or has testified or is about
- to testify in any such proceeding.

21 SEC. 5105. ENFORCEMENT.

- 22 (a) Unpaid Sick Leave.—An employer who violates
- 23 section 5102 shall—
- (1) be considered to have failed to pay min-
- imum wages in violation of section 6 of the Fair
- 26 Labor Standards Act of 1938 (29 U.S.C. 206); and

(2) be subject to the penalties described in sec-
tions 16 and 17 of such Act (29 U.S.C. 216; 217)
with respect to such violation.
(b) Unlawful Termination.—An employer who
willfully violates section 5104 shall—
(1) be considered to be in violation of section
15(a)(3) of the Fair Labor Standards Act of 1938
(29 U.S.C. 215(a)(3)); and
(2) be subject to the penalties described in sec-
tions 16 and 17 of such Act (29 U.S.C. 216; 217)
with respect to such violation.
SEC. 5106. EMPLOYMENT UNDER MULTI-EMPLOYER BAR-
GAINING AGREEMENTS.
GAINING AGREEMENTS. (a) Employers.—An employer signatory to a multi-
(a) Employers.—An employer signatory to a multi-
(a) Employers.—An employer signatory to a multi- employer collective bargaining agreement may, consistent
(a) Employers.—An employer signatory to a multi- employer collective bargaining agreement may, consistent with its bargaining obligations and its collective bar-
(a) EMPLOYERS.—An employer signatory to a multi- employer collective bargaining agreement may, consistent with its bargaining obligations and its collective bar- gaining agreement, fulfill its obligations under this Act by
(a) EMPLOYERS.—An employer signatory to a multi- employer collective bargaining agreement may, consistent with its bargaining obligations and its collective bar- gaining agreement, fulfill its obligations under this Act by making contributions to a multiemployer fund, plan, or
(a) EMPLOYERS.—An employer signatory to a multi- employer collective bargaining agreement may, consistent with its bargaining obligations and its collective bar- gaining agreement, fulfill its obligations under this Act by making contributions to a multiemployer fund, plan, or program based on the hours of paid sick time each of its
(a) EMPLOYERS.—An employer signatory to a multi- employer collective bargaining agreement may, consistent with its bargaining obligations and its collective bar- gaining agreement, fulfill its obligations under this Act by making contributions to a multiemployer fund, plan, or program based on the hours of paid sick time each of its employees is entitled to under this Act while working

24 on hours they have worked under the multiemployer collec-

1	tive bargaining agreement and for the uses specified under
2	section 5102(a).
3	(b) Employees.—Employees who work under a mul-
4	tiemployer collective bargaining agreement into which
5	their employers make contributions as provided in sub-
6	section (a) may secure pay from such fund, plan, or pro-
7	gram based on hours they have worked under the multiem-
8	ployer collective bargaining agreement for the uses speci-
9	fied in section 5102(a).
10	SEC. 5107. RULES OF CONSTRUCTION.
11	Nothing in this Act shall be construed—
12	(1) to in any way diminish the rights or bene-
13	fits that an employee is entitled to under any—
14	(A) other Federal, State, or local law;
15	(B) collective bargaining agreement; or
16	(C) existing employer policy; or
17	(2) to require financial or other reimbursement
18	to an employee from an employer upon the employ-
19	ee's termination, resignation, retirement, or other
20	separation from employment for paid sick time
21	under this Act that has not been used by such em-
22	ployee.

1 SEC. 5108. EFFECTIVE DATE.

2	This Act, and the requirements under this Act, shall
3	take effect not later than 15 days after the date of enact-
4	ment of this Act.
5	SEC. 5109. SUNSET.
6	This Act, and the requirements under this Act, shall
7	expire on December 31, 2020.
8	SEC. 5110. DEFINITIONS.
9	For purposes of the Act:
10	(1) Employee.—The terms "employee" means
11	an individual who is—
12	(A)(i) an employee, as defined in section
13	3(e) of the Fair Labor Standards Act of 1938
14	(29 U.S.C. 203(e)), who is not covered under
15	subparagraph (E) or (F), including such an em-
16	ployee of the Library of Congress, except that
17	a reference in such section to an employer shall
18	be considered to be a reference to an employer
19	described in clauses (i)(I) and (ii) of paragraph
20	(5)(A); or
21	(ii) an employee of the Government Ac-
22	countability Office;
23	(B) a State employee described in section
24	304(a) of the Government Employee Rights Act
25	of 1991 (42 U.S.C. 2000e–16c(a));

1	(C) a covered employee, as defined in sec-
2	tion 101 of the Congressional Accountability
3	Act of 1995 (2 U.S.C. 1301), other than an ap-
4	plicant for employment;
5	(D) a covered employee, as defined in sec-
6	tion 411(c) of title 3, United States Code;
7	(E) a Federal officer or employee covered
8	under subchapter V of chapter 63 of title 5,
9	United States Code; or
10	(F) any other individual occupying a posi-
11	tion in the civil service (as that term is defined
12	in section 2101(1) of title 5, United States
13	Code).
14	(2) Employer.—
15	(A) IN GENERAL.—The term "employer"
16	means a person who is—
17	(i)(I) a covered employer, as defined
18	in subparagraph (B), who is not covered
19	under subclause (V);
20	(II) an entity employing a State em-
21	ployee described in section 304(a) of the
22	Government Employee Rights Act of 1991;
23	(III) an employing office, as defined
24	in section 101 of the Congressional Ac-
25	countability Act of 1995;

1	(IV) an employing office, as defined in
2	section 411(c) of title 3, United States
3	Code; or
4	(V) an Executive Agency as defined in
5	section 105 of title 5, United States Code,
6	and including the U.S. Postal Service and
7	the Postal Regulatory Commission; and
8	(ii) engaged in commerce (including
9	government), or an industry or activity af-
10	fecting commerce (including government),
11	as defined in subparagraph (B)(iii).
12	(B) Covered employer.—
13	(i) In General.—In subparagraph
14	(A)(i)(I), the term "covered employer"—
15	(I) means any person engaged in
16	commerce or in any industry or activ-
17	ity affecting commerce that—
18	(aa) in the case of a private
19	entity or individual, employs
20	fewer than 500 employees; and
21	(bb) in the case of a public
22	agency or any other entity that is
23	not a private entity or individual,
24	employs 1 or more employees;
25	(II) includes—

1	(aa) includes any person act-
2	ing directly or indirectly in the
3	interest of an employer in rela-
4	tion to an employee (within the
5	meaning of such phrase in sec-
6	tion 3(d) of the Fair Labor
7	Standards Act of 1938 (29
8	U.S.C. 203(d)); and
9	(bb) any successor in inter-
10	est of an employer;
11	(III) includes any "public agen-
12	cy", as defined in section 3(x) of the
13	Fair Labor Standards Act of 1938
14	(29 U.S.C. 203(x)); and
15	(IV) includes the Government
16	Accountability Office and the Library
17	of Congress.
18	(ii) Public agency.—For purposes
19	of clause (i)(IV), a public agency shall be
20	considered to be a person engaged in com-
21	merce or in an industry or activity affect-
22	ing commerce.
23	(iii) Definitions.—For purposes of
24	this subparagraph:

1	(I) COMMERCE.—The terms
2	"commerce" and "industry or activity
3	affecting commerce" means any activ
4	ity, business, or industry in commerce
5	or in which a labor dispute would
6	hinder or obstruct commerce or the
7	free flow of commerce, and include
8	"commerce" and any "industry affect
9	ing commerce", as defined in para
10	graphs (1) and (3) of section 501 o
11	the Labor Management Relations Ac
12	of 1947 (29 U.S.C. 142 (1) and (3))
13	(II) Employee.—The term "em
14	ployee" has the same meaning given
15	such term in section 3(e) of the Fair
16	Labor Standards Act of 1938 (29
17	U.S.C. 203(e)).
18	(III) Person.—The term "per
19	son" has the same meaning given
20	such term in section 3(a) of the Fair
21	Labor Standards Act of 1938 (29
22	U.S.C. 203(a)).
23	(3) FLSA TERMS.—The terms "employ" and
24	"State" have the meanings given such terms in sec

1	tion 3 of the Fair Labor Standards Act of 1938 (29
2	U.S.C. 203).
3	(4) FMLA TERMS.—The terms "health care
4	provider" and "son or daughter" have the meanings
5	given such terms in section 101 of the Family and
6	Medical Leave Act of 1993 (29 U.S.C. 2611).
7	(5) Paid sick time.—
8	(A) IN GENERAL.—The term "paid sick
9	time" means an increment of compensated leave
10	that—
11	(i) is provided by an employer for use
12	during an absence from employment for a
13	reason described in any paragraph of sec-
14	tion 2(a); and
15	(ii) is calculated based on the employ-
16	ee's required compensation under subpara-
17	graph (B) and the number of hours the
18	employee would otherwise be normally
19	scheduled to work (or the number of hours
20	calculated under subparagraph (C)), except
21	that in no event shall such paid sick time
22	exceed—
23	(I) \$511 per day and \$5,110 in
24	the aggregate for a use described in

1	paragraph (1), (2), or (3) of section
2	5102(a); and
3	(II) \$200 per day and \$2,000 in
4	the aggregate for a use described in
5	paragraph (4), (5), or (6) of section
6	5102(a).
7	(B) REQUIRED COMPENSATION.—
8	(i) In general.—Subject to subpara-
9	graph (A)(ii), the employee's required com-
10	pensation under this subparagraph shall be
11	not less than the greater of the following:
12	(I) The employee's regular rate
13	of pay (as determined under section
14	7(e) of the Fair Labor Standards Act
15	of 1938 (29 U.S.C. 207(e)).
16	(II) The minimum wage rate in
17	effect under section $6(a)(1)$ of the
18	Fair Labor Standards Act of 1938
19	(29 U.S.C. 206(a)(1)).
20	(III) The minimum wage rate in
21	effect for such employee in the appli-
22	cable State or locality, whichever is
23	greater, in which the employee is em-
24	ployed.

1	(ii) Special rule for care of fam-
2	ILY MEMBERS.—Subject to subparagraph
3	(A)(ii), with respect to any paid sick time
4	provided for any use described in para-
5	graph (4), (5), or (6) of section 5102(a),
6	the employee's required compensation
7	under this subparagraph shall be two-
8	thirds of the amount described in clause
9	(B)(i).
10	(C) Varying schedule hours calcula-

- (C) VARYING SCHEDULE HOURS CALCULATION.—In the case of a part-time employee described in section 5102(b)(2)(B) whose schedule varies from week to week to such an extent that an employer is unable to determine with certainty the number of hours the employee would have worked if such employee had not taken paid sick time under section 2(a), the employer shall use the following in place of such number:
 - (i) Subject to clause (ii), a number equal to the average number of hours that the employee was scheduled per day over the 6-month period ending on the date on which the employee takes the paid sick time, including hours for which the employee took leave of any type.

1	(ii) If the employee did not work over
2	such period, the reasonable expectation of
3	the employee at the time of hiring of the
4	average number of hours per day that the
5	employee would normally be scheduled to
6	work.
7	(D) Guidelines.—Not later than 15 days
8	after the date of the enactment of this Act, the
9	Secretary of Labor shall issue guidelines to as-
10	sist employers in calculating the amount of paid
11	sick time under subparagraph (A).
12	(E) REASONABLE NOTICE.—After the first
13	workday (or portion thereof) an employee re-
14	ceives paid sick time under this Act, an em-
15	ployer may require the employee to follow rea-
16	sonable notice procedures in order to continue
17	receiving such paid sick time.
18	SEC. 5111. REGULATORY AUTHORITIES.
19	The Secretary of Labor shall have the authority to
20	issue regulations for good cause under sections 553(b)(B)
21	and 553(d)(A) of title 5, United States Code—
22	(1) to exclude certain health care providers and
23	emergency responders from the definition of em-
24	ployee under section 5110(1) including by allowing

- the employer of such health care providers and
 emergency responders to opt out;
- 3 (2) to exempt small businesses with fewer than 4 50 employees from the requirements of section 5 5102(a)(5) when the imposition of such require-6 ments would jeopardize the viability of the business 7 as a going concern; and
- 8 (3) as necessary, to carry out the purposes of 9 this Act, including to ensure consistency between 10 this Act and Division C and Division G of the Fami-11 lies First Coronavirus Response Act.

DIVISION F—HEALTH PROVISIONS

14 SEC. 6001. COVERAGE OF TESTING FOR COVID-19.

15 (a) IN GENERAL.—A group health plan and a health insurance issuer offering group or individual health insur-16 17 ance coverage (including a grandfathered health plan (as 18 defined in section 1251(e) of the Patient Protection and 19 Affordable Care Act)) shall provide coverage, and shall not 20 impose any cost sharing (including deductibles, copay-21 ments, and coinsurance) requirements or prior authorization or other medical management requirements, for the 23 following items and services furnished during any portion of the emergency period defined in paragraph (1)(B) of

section 1135(g) of the Social Security Act (42 U.S.C.

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- 1 1320b-5(g)) beginning on or after the date of the enact-
- 2 ment of this Act:

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(1) In vitro diagnostic products (as defined in section 809.3(a) of title 21, Code of Federal Regulations) for the detection of SARS-CoV-2 or the diagnosis of the virus that causes COVID-19 that are approved, cleared, or authorized under section 510(k), 513, 515 or 564 of the Federal Food, Drug, and Cosmetic Act, and the administration of such in

vitro diagnostic products.

- (2) Items and services furnished to an individual during health care provider office visits (which term in this paragraph includes in-person visits and telehealth visits), urgent care center visits, and emergency room visits that result in an order for or administration of an in vitro diagnostic product described in paragraph (1), but only to the extent such items and services relate to the furnishing or administration of such product or to the evaluation of such individual for purposes of determining the need of such individual for such product.
- 22 (b) Enforcement.—The provisions of subsection 23 (a) shall be applied by the Secretary of Health and Human 24 Services, Secretary of Labor, and Secretary of the Treas-25 ury to group health plans and health insurance issuers of-

- 1 fering group or individual health insurance coverage as if
- 2 included in the provisions of part A of title XXVII of the
- 3 Public Health Service Act, part 7 of the Employee Retire-
- 4 ment Income Security Act of 1974, and subchapter B of
- 5 chapter 100 of the Internal Revenue Code of 1986, as ap-
- 6 plicable.
- 7 (c) Implementation.—The Secretary of Health and
- 8 Human Services, Secretary of Labor, and Secretary of the
- 9 Treasury may implement the provisions of this section
- 10 through sub-regulatory guidance, program instruction or
- 11 otherwise.
- 12 (d) TERMS.—The terms "group health plan"; "health
- 13 insurance issuer"; "group health insurance coverage", and
- 14 "individual health insurance coverage" have the meanings
- 15 given such terms in section 2791 of the Public Health
- 16 Service Act (42 U.S.C. 300gg-91), section 733 of the Em-
- 17 ployee Retirement Income Security Act of 1974 (29
- 18 U.S.C. 1191b), and section 9832 of the Internal Revenue
- 19 Code of 1986, as applicable.
- 20 SEC. 6002. WAIVING COST SHARING UNDER THE MEDICARE
- 21 PROGRAM FOR CERTAIN VISITS RELATING
- 22 TO TESTING FOR COVID-19.
- 23 (a) IN GENERAL.—Section 1833 of the Social Secu-
- 24 rity Act (42 U.S.C. 13951) is amended—
- 25 (1) in subsection (a)(1)—

1	(A) by striking "and" before "(CC)"; and
2	(B) by inserting before the period at the
3	end the following: ", and (DD) with respect to
4	a specified COVID-19 testing-related service
5	described in paragraph (1) of subsection (cc)
6	for which payment may be made under a speci-
7	fied outpatient payment provision described in
8	paragraph (2) of such subsection, the amounts
9	paid shall be 100 percent of the payment
10	amount otherwise recognized under such respec-
11	tive specified outpatient payment provision for
12	such service,";
13	(2) in subsection (b), in the first sentence—
14	(A) by striking "and" before "(10)"; and
15	(B) by inserting before the period at the
16	end the following: ", and (11) such deductible
17	shall not apply with respect to any specified
18	COVID-19 testing-related service described in
19	paragraph (1) of subsection (cc) for which pay-
20	ment may be made under a specified outpatient
21	payment provision described in paragraph (2)
22	of such subsection"; and
23	(3) by adding at the end the following new sub-
24	section:

1	"(cc) Specified COVID-19 Testing-related
2	Services.—For purposes of subsection $(a)(1)(DD)$:
3	"(1) Description.—
4	"(A) IN GENERAL.—A specified COVID—
5	19 testing-related service described in this para-
6	graph is a medical visit that—
7	"(i) is in any of the categories of
8	HCPCS evaluation and management serv-
9	ice codes described in subparagraph (B);
10	"(ii) is furnished during any portion
11	of the emergency period (as defined in sec-
12	tion 1135(g)(1)(B)) (beginning on or after
13	the date of enactment of this subsection);
14	"(iii) results in an order for or admin-
15	istration of a clinical diagnostic laboratory
16	test described in section
17	1852(a)(1)(B)(iv)(IV); and
18	"(iv) relates to the furnishing or ad-
19	ministration of such test or to the evalua-
20	tion of such individual for purposes of de-
21	termining the need of such individual for
22	such test.
23	"(B) Categories of hcpcs codes.—For
24	purposes of subparagraph (A), the categories of

1	HCPCS evaluation and management services
2	codes are the following:
3	"(i) Office and other outpatient serv-
4	ices.
5	"(ii) Hospital observation services.
6	"(iii) Emergency department services.
7	"(iv) Nursing facility services.
8	"(v) Domiciliary, rest home, or custo-
9	dial care services.
10	"(vi) Home services.
11	"(vii) Online digital evaluation and
12	management services.
13	"(2) Specified outpatient payment provi-
14	SION.—A specified outpatient payment provision de-
15	scribed in this paragraph is any of the following:
16	"(A) The hospital outpatient prospective
17	payment system under subsection (t).
18	"(B) The physician fee schedule under sec-
19	tion 1848.
20	"(C) The prospective payment system de-
21	veloped under section 1834(o).
22	"(D) Section 1834(g), with respect to an
23	outpatient critical access hospital service.

1	"(E) The payment basis determined in
2	regulations pursuant to section 1833(a)(3) for
3	rural health clinic services.".
4	(b) Claims Modifier.—The Secretary of Health
5	and Human Services shall provide for an appropriate
6	modifier (or other identifier) to include on claims to iden-
7	tify, for purposes of subparagraph (DD) of section
8	1833(a)(1), as added by subsection (a), specified COVID-
9	19 testing-related services described in paragraph (1) of
10	section 1833(cc) of the Social Security Act, as added by
11	subsection (a), for which payment may be made under a
12	specified outpatient payment provision described in para-
13	graph (2) of such subsection.
14	(c) Implementation.—Notwithstanding any other
15	provision of law, the Secretary of Health and Human
16	Services may implement the provisions of, including
17	amendments made by, this section through program in-
18	struction or otherwise.
19	SECTION 6003. COVERAGE OF TESTING FOR COVID-19 AT
20	NO COST SHARING UNDER THE MEDICARE
21	ADVANTAGE PROGRAM.
22	(a) In General.—Section 1852(a)(1)(B) of the So-
23	cial Security Act (42 U.S.C. 1395w-22(a)(1)(B)) is
24	amended—
25	(1) in clause (iv)—

1	(A) by redesignating subclause (IV) as
2	subclause (VI); and
3	(B) by inserting after subclause (III) the
4	following new subclauses:
5	"(IV) Clinical diagnostic labora-
6	tory test administered during any por-
7	tion of the emergency period defined
8	in paragraph (1)(B) of section
9	1135(g) beginning on or after the
10	date of the enactment of the Families
11	First Coronavirus Response Act for
12	the detection of SARS-CoV-2 or the
13	diagnosis of the virus that causes
14	COVID-19 and the administration of
15	such test.
16	"(V) Specified COVID-19 test-
17	ing-related services (as described in
18	section 1833(cc)(1)) for which pay-
19	ment would be payable under a speci-
20	fied outpatient payment provision de-
21	scribed in section 1833(cc)(2).";
22	(2) in clause (v), by inserting ", other than sub-
23	clauses (IV) and (V) of such clause," after "clause
24	(iv)"; and

1	(3) by adding at the end the following new
2	clause:
3	"(vi) Prohibition of Application
4	OF CERTAIN REQUIREMENTS FOR COVID-19
5	TESTING.—In the case of a product or
6	service described in subclause (IV) or (V)
7	respectively, of clause (iv) that is adminis-
8	tered or furnished during any portion of
9	the emergency period described in such
10	subclause beginning on or after the date of
11	the enactment of this clause, an MA plan
12	may not impose any prior authorization or
13	other utilization management requirements
14	with respect to the coverage of such a
15	product or service under such plan.".
16	(b) Implementation.—Notwithstanding any other
17	provision of law, the Secretary of Health and Human
18	Services may implement the amendments made by this
19	section by program instruction or otherwise.
20	SECTION 6004. COVERAGE AT NO COST SHARING OF
21	COVID-19 TESTING UNDER MEDICAID AND
22	CHIP.
23	(a) Medicaid.—

1	(1) In General.—Section 1905(a)(3) of the
2	Social Security Act (42 U.S.C. 1396d(a)(3)) is
3	amended—
4	(A) by striking "other laboratory" and in-
5	serting "(A) other laboratory";
6	(B) by inserting "and" after the semicolon;
7	and
8	(C) by adding at the end the following new
9	subparagraph:
10	"(B) in vitro diagnostic products (as defined in
11	section 809.3(a) of title 21, Code of Federal Regula-
12	tions) administered during any portion of the emer-
13	gency period defined in paragraph (1)(B) of section
14	1135(g) beginning on or after the date of the enact-
15	ment of this subparagraph for the detection of
16	SARS-CoV-2 or the diagnosis of the virus that
17	causes COVID-19 that are approved, cleared, or au-
18	thorized under section 510(k), 513, 515 or 564 of
19	the Federal Food, Drug, and Cosmetic Act, and the
20	administration of such in vitro diagnostic products;".
21	(2) No cost sharing.—
22	(A) In general.—Subsections (a)(2) and
23	(b)(2) of section 1916 of the Social Security
24	Act (42 U.S.C. 1396o) are each amended—

1	(i) in subparagraph (D), by striking
2	"or" at the end;
3	(ii) in subparagraph (E), by striking
4	"; and" and inserting a comma; and
5	(iii) by adding at the end the fol-
6	lowing new subparagraphs:
7	"(F) any in vitro diagnostic product de-
8	scribed in section 1905(a)(3)(B) that is admin-
9	istered during any portion of the emergency pe-
10	riod described in such section beginning on or
11	after the date of the enactment of this subpara-
12	graph (and the administration of such product),
13	or
14	"(G) COVID-19 testing-related services
15	for which payment may be made under the
16	State plan; and".
17	(B) Application to alternative cost
18	Sharing.—Section 1916A(b)(3)(B) of the So-
19	cial Security Act (42 U.S.C. 1396o–1(b)(3)(B))
20	is amended by adding at the end the following
21	new clause:
22	"(xi) Any in vitro diagnostic product
23	described in section 1905(a)(3)(B) that is
24	administered during any portion of the
25	emergency period described in such section

1	beginning on or after the date of the enact-
2	ment of this clause (and the administration
3	of such product) and any visit described in
4	section 1916(a)(2)(G) that is furnished
5	during any such portion.".
6	(C) CLARIFICATION.—The amendments
7	made this paragraph shall apply with respect to
8	a State plan of a territory in the same manner
9	as a State plan of one of the 50 States.
10	(3) State option to provide coverage for
11	UNINSURED INDIVIDUALS.—
12	(A) In General.—Section 1902(a)(10) of
13	the Social Security Act (42 U.S.C.
14	1396a(a)(10)) is amended—
15	(i) in subparagraph (A)(ii)—
16	(I) in subclause (XXI), by strik-
17	ing "or" at the end;
18	(II) in subclause (XXII), by add-
19	ing "or" at the end; and
20	(III) by adding at the end the
21	following new subclause:
22	"(XXIII) during any portion of
23	the emergency period defined in para-
24	graph (1)(B) of section 1135(g) be-
25	ginning on or after the date of the en-

1	actment of this subclause, who are un-
2	insured individuals (as defined in sub-
3	section (ss));"; and
4	(ii) in the matter following subpara-
5 gr	raph (G)—
6	(I) by striking "and (XVII)" and
7	inserting ", (XVII)"; and
8	(II) by inserting after "instead of
9	through subclause (VIII)" the fol-
10	lowing: ", and (XVIII) the medical as-
11	sistance made available to an unin-
12	sured individual (as defined in sub-
13	section (ss)) who is eligible for med-
14	ical assistance only because of sub-
15	paragraph (A)(ii)(XXIII) shall be lim-
16	ited to medical assistance for any in
17	vitro diagnostic product described in
18	section 1905(a)(3)(B) that is adminis-
19	tered during any portion of the emer-
20	gency period described in such section
21	beginning on or after the date of the
22	enactment of this subclause (and the
23	administration of such product) and
24	any visit described in section

1	1916(a)(2)(G) that is furnished dur-
2	ing any such portion".
3	(B) RECEIPT AND INITIAL PROCESSING OF
4	APPLICATIONS AT CERTAIN LOCATIONS.—Sec-
5	tion 1902(a)(55) of the Social Security Act (42
6	U.S.C. 1396a(a)(55)) is amended, in the matter
7	preceding subparagraph (A), by striking "or
8	(a)(10)(A)(ii)(IX)" and inserting
9	"(a)(10)(A)(ii)(IX), or (a)(10)(A)(ii)(XXIII)".
10	(C) Uninsured individual defined.—
11	Section 1902 of the Social Security Act (42
12	U.S.C. 1396a) is amended by adding at the end
13	the following new subsection:
14	"(ss) Uninsured Individual Defined.—For pur-
15	poses of this section, the term 'uninsured individual'
16	means, notwithstanding any other provision of this title,
17	any individual who is—
18	"(1) not described in subsection $(a)(10)(A)(i)$;
19	and
20	"(2) not enrolled in a Federal health care pro-
21	gram (as defined in section 1128B(f)), a group
22	health plan, group or individual health insurance
23	coverage offered by a health insurance issuer (as
24	such terms are defined in section 2791 of the Public

Health Service Act), or a health plan offered under
 chapter 89 of title 5, United States Code.".

(D) Federal medical assistance per-CENTAGE.—Section 1905(b) of the Social Security Act (42 U.S.C. 1396d(b)) is amended by adding at the end the following new sentence: "Notwithstanding the first sentence of this subsection, the Federal medical assistance percentage shall be 100 per centum with respect to (and, notwithstanding any other provision of this title, available for) medical assistance provided to uninsured individuals (as defined in section 1902(ss)) who are eligible for such ason the basis of sistance only section 1902(a)(10)(A)(ii)(XXIII) and with respect to expenditures described in section 1903(a)(7) that a State demonstrates to the satisfaction of the Secretary are attributable to administrative costs related to providing for such medical assistance to such individuals under the State plan.".

22 (b) CHIP.—

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(1) IN GENERAL.—Section 2103(c) of the Social Security Act (42 U.S.C. 1397cc(c)) is amended by adding at the end the following paragraph:

- "(10) Certain in vitro diagnostic prod-UCTS FOR COVID-19 TESTING.—The child health as-sistance provided to a targeted low-income child shall include coverage of any in vitro diagnostic product described in section 1905(a)(3)(B) that is administered during any portion of the emergency period described in such section beginning on or after the date of the enactment of this subparagraph (and the administration of such product).".
 - (2) COVERAGE FOR TARGETED LOW-INCOME PREGNANT WOMEN.—Section 2112(b)(4) of the Social Security Act (42 U.S.C. 1397ll(b)(4)) is amended by inserting "under section 2103(c)" after "same requirements".
 - (3) Prohibition of cost sharing.—Section 2103(e)(2) of the Social Security Act (42 U.S.C. 1397cc(e)(2)) is amended—
 - (A) in the paragraph header, by inserting ", COVID-19 TESTING," before "OR PREGNANCY-RELATED ASSISTANCE"; and
 - (B) by striking "category of services described in subsection (c)(1)(D) or" and inserting "categories of services described in subsection (c)(1)(D), in vitro diagnostic products described in subsection (c)(10) (and administra-

1	tion of such products), visits described in sec-
2	tion $1916(a)(2)(G)$, or".
3	SEC. 6005. TREATMENT OF PERSONAL RESPIRATORY PRO-
4	TECTIVE DEVICES AS COVERED COUNTER-
5	MEASURES.
6	Section 319F-3(i)(1) of the Public Health Service
7	Act (42 U.S.C. 247d–6d(i)(1)) is amended—
8	(1) in subparagraph (B), by striking "or" at
9	the end; and
10	(2) in subparagraph (C), by striking the period
11	at the end and inserting "; or"; and
12	(3) by adding at the end the following new sub-
13	paragraph:
14	"(D) a personal respiratory protective de-
15	vice that is—
16	"(i) approved by the National Insti-
17	tute for Occupational Safety and Health
18	under part 84 of title 42, Code of Federal
19	Regulations (or successor regulations);
20	"(ii) subject to the emergency use au-
21	thorization issued by the Secretary on
22	March 2, 2020, or subsequent emergency
23	use authorizations, pursuant to section 564
24	of the Federal Food, Drug, and Cosmetic
25	Act (authorizing emergency use of personal

1	respiratory protective devices during the
2	COVID-19 outbreak); and
3	"(iii) used during the period begin-
4	ning on January 27, 2020, and ending on
5	October 1, 2024, in response to the public
6	health emergency declared on January 31,
7	2020, pursuant to section 319 as a result
8	of confirmed cases of 2019 Novel
9	Coronavirus (2019-nCoV).".
10	SEC. 6006. APPLICATION WITH RESPECT TO TRICARE, COV-
11	ERAGE FOR VETERANS, AND COVERAGE FOR
12	FEDERAL CIVILIANS.
13	(a) Tricare.—The Secretary of Defense may not re-
14	quire any copayment or other cost sharing under chapter
15	55 of title 10, United States Code, for in vitro diagnostic
16	products described in paragraph (1) of section 6001(a) (or
17	the administration of such products) or visits described
18	in paragraph (2) of such section furnished during any por-
19	tion of the emergency period defined in paragraph (1)(B)
20	of section 1135(g) of the Social Security Act (42 U.S.C.
21	1320b-5(g)) beginning on or after the date of the enact-
22	ment of this Act.
23	(b) Veterans.—The Secretary of Veterans Affairs
24	may not require any copayment or other cost sharing
25	under chapter 17 of title 38, United States Code, for in

- 1 vitro diagnostic products described in paragraph (1) of
- 2 section 6001(a) (or the administration of such products)
- 3 or visits described in paragraph (2) of such section fur-
- 4 nished during any portion of the emergency period defined
- 5 in paragraph (1)(B) of section 1135(g) of the Social Secu-
- 6 rity Act (42 U.S.C. 1320b–5(g)) beginning on or after the
- 7 date of the enactment of this Act.
- 8 (c) Federal Civilians.—No copayment or other
- 9 cost sharing may be required for any individual occupying
- 10 a position in the civil service (as that term is defined in
- 11 section 2101(1) of title 5, United States Code) enrolled
- 12 in a health benefits plan, including any plan under chapter
- 13 89 of title 5, United States Code, or for any other indi-
- 14 vidual currently enrolled in any plan under chapter 89 of
- 15 title 5 for in vitro diagnostic products described in para-
- 16 graph (1) of section 6001(a) (or the administration of
- 17 such products) or visits described in paragraph (2) of such
- 18 section furnished during any portion of the emergency pe-
- 19 riod defined in paragraph (1)(B) of section 1135(g) of the
- 20 Social Security Act (42 U.S.C. 1320b–5(g)) beginning on
- 21 or after the date of the enactment of this Act.

1	SEC. 6007. COVERAGE OF TESTING FOR COVID-19 AT NO
2	COST SHARING FOR INDIANS RECEIVING
3	PURCHASED/REFERRED CARE.
4	The Secretary of Health and Human Services shall
5	cover, without the imposition of any cost sharing require-
6	ments, the cost of providing any COVID-19 related items
7	and services as described in paragraph (1) of section
8	6001(a) (or the administration of such products) or visits
9	described in paragraph (2) of such section furnished dur-
10	ing any portion of the emergency period defined in para-
11	graph (1)(B) of section 1135(g) of the Social Security Act
12	(42 U.S.C. 320b-5(g)) beginning on or after the date of
13	the enactment of this Act to Indians (as defined in section
14	4 of the Indian Health Care Improvement Act (25 U.S.C.
15	1603)) receiving health services through the Indian Health
16	Service, including through an Urban Indian Organization,
17	regardless of whether such items or services have been au-
18	thorized under the purchased/referred care system funded
19	by the Indian Health Service or is covered as a health
20	service of the Indian Health Service.
21	SEC. 6008. TEMPORARY INCREASE OF MEDICAID FMAP.
22	(a) In General.—Subject to subsection (b), for each
23	calendar quarter occurring during the period beginning on
24	the first day of the emergency period defined in paragraph
25	(1)(B) of section 1135(g) of the Social Security Act (42
26	U.S.C. 1320b-5(g)) and ending on the last day of the cal-

- 1 endar quarter in which the last day of such emergency
- 2 period occurs, the Federal medical assistance percentage
- 3 determined for each State, including the District of Co-
- 4 lumbia, American Samoa, Guam, the Commonwealth of
- 5 the Northern Mariana Islands, Puerto Rico, and the
- 6 United States Virgin Islands, under section 1905(b) of the
- 7 Social Security Act (42 U.S.C. 1396d(b)) shall be in-
- 8 creased by 6.2 percentage points.
- 9 (b) REQUIREMENT FOR ALL STATES.—A State de-
- 10 scribed in subsection (a) may not receive the increase de-
- 11 scribed in such subsection in the Federal medical assist-
- 12 ance percentage for such State, with respect to a quarter,
- 13 if—
- 14 (1) eligibility standards, methodologies, or pro-
- 15 cedures under the State plan of such State under
- title XIX of the Social Security Act (42 U.S.C. 1396
- et seq.) (including any waiver under such title or
- 18 section 1115 of such Act (42 U.S.C. 1315)) are
- more restrictive during such quarter than the eligi-
- bility standards, methodologies, or procedures, re-
- spectively, under such plan (or waiver) as in effect
- on January 1, 2020;
- (2) the amount of any premium imposed by the
- 24 State pursuant to section 1916 or 1916A of such
- 25 Act (42 U.S.C. 1396o, 1396o–1) during such quar-

- ter, with respect to an individual enrolled under such
 plan (or waiver), exceeds the amount of such premium as of January 1, 2020;
 - (3) the State fails to provide that an individual who is enrolled for benefits under such plan (or waiver) as of the date of enactment of this section or enrolls for benefits under such plan (or waiver) during the period beginning on such date of enactment and ending the last day of the month in which the emergency period described in subsection (a) ends shall be treated as eligible for such benefits through the end of the month in which such emergency period ends unless the individual requests a voluntary termination of eligibility or the individual ceases to be a resident of the State; or
 - (4) the State does not provide coverage under such plan (or waiver), without the imposition of cost sharing, during such quarter for any testing services and treatments for COVID-19, including vaccines, specialized equipment, and therapies.
- 21 (c) REQUIREMENT FOR CERTAIN STATES.—Section
- 22 1905(cc) of the Social Security Act (42 U.S.C. 1396d(cc))
- 23 is amended by striking the period at the end of the sub-
- 24 section and inserting "and section 6008 of the Families
- 25 First Coronavirus Response Act, except that in applying

1	such treatments to the increases in the Federal medical
2	assistance percentage under section 6008 of the Families
3	First Coronavirus Response Act, the reference to 'Decem-
4	ber 31, 2009' shall be deemed to be a reference to 'March
5	11, 2020'.''.
6	SEC. 6009. INCREASE IN MEDICAID ALLOTMENTS FOR TER
7	RITORIES.
8	Section 1108(g) of the Social Security Act (42 U.S.C
9	1308(g)) is amended—
10	(1) in paragraph (2)—
11	(A) in subparagraph (B)—
12	(i) in clause (i), by striking "and" at
13	the end;
14	(ii) in clause (ii), by striking "for each
15	of fiscal years 2020 through 2021
16	\$126,000,000;" and inserting "for fiscal
17	year 2020, \$128,712,500; and"; and
18	(iii) by adding at the end the fol-
19	lowing new clause:
20	"(iii) for fiscal year 2021
21	\$127,937,500;";
22	(B) in subparagraph (C)—
23	(i) in clause (i), by striking "and" at
24	the end;

1	(ii) in clause (ii), by striking "for each
2	of fiscal years 2020 through 2021,
3	\$127,000,000;" and inserting "for fiscal
4	year 2020, \$130,875,000; and"; and
5	(iii) by adding at the end the fol-
6	lowing new clause:
7	"(iii) for fiscal year 2021,
8	\$129,712,500;";
9	(C) in subparagraph (D)—
10	(i) in clause (i), by striking "and" at
11	the end;
12	(ii) in clause (ii), by striking "for each
13	of fiscal years 2020 through 2021,
14	\$60,000,000; and" and inserting "for fis-
15	cal year 2020, \$63,100,000; and"; and
16	(iii) by adding at the end the fol-
17	lowing new clause:
18	"(iii) for fiscal year 2021,
19	\$62,325,000; and"; and
20	(D) in subparagraph (E)—
21	(i) in clause (i), by striking "and" at
22	the end;
23	(ii) in clause (ii), by striking "for each
24	of fiscal years 2020 through 2021,

1	\$84,000,000." and inserting "for fiscal
2	year 2020, \$86,325,000; and"; and
3	(iii) by adding at the end the fol-
4	lowing new clause:
5	"(iii) for fiscal year 2021,
6	\$85,550,000."; and
7	(2) in paragraph (6)(A)—
8	(A) in clause (i), by striking
9	"\$2,623,188,000" and inserting
10	"\$2,716,188,000"; and
11	(B) in clause (ii), by striking
12	"\$2,719,072,000" and inserting
13	"\$2,809,063,000".
14	SEC. 6010. CLARIFICATION RELATING TO SECRETARIAL AU-
15	THORITY REGARDING MEDICARE TELE-
16	HEALTH SERVICES FURNISHED DURING
17	COVID-19 EMERGENCY PERIOD.
18	Paragraph (3)(A) of section 1135(g) of the Social Se-
19	curity Act (42 U.S.C. 1320b–5(g)) is amended to read as
20	follows:
21	"(A) furnished to such individual, during
22	the 3-year period ending on the date such tele-
	the 5 John period ending on the date said tele
23	health service was furnished, an item or service

1	XVIII if furnished to an individual entitled to
2	benefits or enrolled under such title; or".
3	DIVISION G—TAX CREDITS FOR
4	PAID SICK AND PAID FAMILY
5	AND MEDICAL LEAVE
6	SEC. 7001. PAYROLL CREDIT FOR REQUIRED PAID SICK
7	LEAVE.
8	(a) In General.—In the case of an employer, there
9	shall be allowed as a credit against the tax imposed by
10	section 3111(a) or 3221(a) of the Internal Revenue Code
11	of 1986 for each calendar quarter an amount equal to 100
12	percent of the qualified sick leave wages paid by such em-
13	ployer with respect to such calendar quarter.
14	(b) Limitations and Refundability.—
15	(1) Wages taken into account.—The
16	amount of qualified sick leave wages taken into ac-
17	count under subsection (a) with respect to any indi-
18	vidual shall not exceed \$200 (\$511 in the case of
19	any day any portion of which is paid sick time de-
20	scribed in paragraph (1), (2), or (3) of section
21	5102(a) of the Emergency Paid Sick Leave Act) for
22	any day (or portion thereof) for which the individual
23	is paid qualified sick leave wages.
24	(2) Overall limitation on number of days
25	TAKEN INTO ACCOUNT —The accorecate number of

1	days taken into account under paragraph (1) for any
2	calendar quarter shall not exceed the excess (if any)
3	of—
4	(A) 10, over
5	(B) the aggregate number of days so taken
6	into account for all preceding calendar quarters.
7	(3) Credit limited to certain employment
8	TAXES.—The credit allowed by subsection (a) with
9	respect to any calendar quarter shall not exceed the
10	tax imposed by section 3111(a) or 3221(a) of such
11	Code for such calendar quarter (reduced by any
12	credits allowed under subsections (e) and (f) of sec-
13	tion 3111 of such Code for such quarter) on the
14	wages paid with respect to the employment of all
15	employees of the employer.
16	(4) Refundability of excess credit.—
17	(A) IN GENERAL.—If the amount of the
18	credit under subsection (a) exceeds the limita-
19	tion of paragraph (3) for any calendar quarter,
20	such excess shall be treated as an overpayment
21	that shall be refunded under sections 6402(a)
22	and 6413(b) of such Code.
23	(B) Treatment of payments.—For pur-
24	poses of section 1324 of title 31, United States
25	Code, any amounts due to an employer under

- 1 this paragraph shall be treated in the same 2 manner as a refund due from a credit provision 3 referred to in subsection (b)(2) of such section.
- (c) QUALIFIED SICK LEAVE WAGES.—For purposes
- of this section, the term "qualified sick leave wages" 5
- means wages (as defined in section 3121(a) of the Internal 6
- 7 Revenue Code of 1986) and compensation (as defined in
- 8 section 3231(e) of the Internal Revenue Code) paid by an
- 9 employer which are required to be paid by reason of the
- 10 Emergency Paid Sick Leave Act.
- 11 (d) Allowance of Credit for Certain Health
- PLAN EXPENSES.— 12

- 13 (1) IN GENERAL.—The amount of the credit al-
- 14 lowed under subsection (a) shall be increased by so
- 15 much of the employer's qualified health plan ex-
- 16 penses as are properly allocable to the qualified sick
- 17 leave wages for which such credit is so allowed.
- 18 (2) Qualified health plan expenses.—For
- 19 purposes of this subsection, the term "qualified
- health plan expenses" means amounts paid or in-20
- 21 curred by the employer to provide and maintain a
- 22 group health plan (as defined in section 5000(b)(1)
- 23 of the Internal Revenue Code of 1986), but only to
- 24 the extent that such amounts are excluded from the

- gross income of employees by reason of section 106(a) of such Code.
 - (3) Allocation rules.—For purposes of this section, qualified health plan expenses shall be allocated to qualified sick leave wages in such manner as the Secretary of the Treasury (or the Secretary's delegate) may prescribe. Except as otherwise provided by the Secretary, such allocation shall be treated as properly made if made on the basis of being pro rata among covered employees and pro rata on the basis of periods of coverage (relative to the time periods of leave to which such wages relate).

(e) Special Rules.—

(1) Denial of double benefit.—For purposes of chapter 1 of such Code, the gross income of the employer, for the taxable year which includes the last day of any calendar quarter with respect to which a credit is allowed under this section, shall be increased by the amount of such credit. Any wages taken into account in determining the credit allowed under this section shall not be taken into account for purposes of determining the credit allowed under section 45S of such Code.

1	(2) Election not to have section apply.—
2	This section shall not apply with respect to any em-
3	ployer for any calendar quarter if such employer
4	elects (at such time and in such manner as the Sec-
5	retary of the Treasury (or the Secretary's delegate)
6	may prescribe) not to have this section apply.
7	(3) Certain terms.—Any term used in this
8	section which is also used in chapter 21 of such
9	Code shall have the same meaning as when used in
10	such chapter.
11	(4) CERTAIN GOVERNMENTAL EMPLOYERS.—
12	This credit shall not apply to the Government of the
13	United States, the government of any State or polit-
14	ical subdivision thereof, or any agency or instrumen-
15	tality of any of the foregoing.
16	(f) Regulations.—The Secretary of the Treasury
17	(or the Secretary's delegate) shall prescribe such regula-
18	tions or other guidance as may be necessary to carry out
19	the purposes of this section, including—
20	(1) regulations or other guidance to prevent the
21	avoidance of the purposes of the limitations under
22	this section,
23	(2) regulations or other guidance to minimize
24	compliance and record-keeping burdens under this

section,

- 1 (3) regulations or other guidance providing for 2 waiver of penalties for failure to deposit amounts in 3 anticipation of the allowance of the credit allowed 4 under this section,
- (4) regulations or other guidance for recapturing the benefit of credits determined under this section in cases where there is a subsequent adjustment to the credit determined under subsection (a), and
- 10 (5) regulations or other guidance to ensure that
 11 the wages taken into account under this section con12 form with the paid sick time required to be provided
 13 under the Emergency Paid Sick Leave Act.
- 14 (g) APPLICATION OF SECTION.—This section shall 15 apply only to wages paid with respect to the period begin-16 ning on a date selected by the Secretary of the Treasury 17 (or the Secretary's delegate) which is during the 15-day 18 period beginning on the date of the enactment of this Act, 19 and ending on December 31, 2020.
- 20 (h) Transfers to Federal Old-Age and Sur-21 VIVORS INSURANCE TRUST FUND.—There are hereby ap-22 propriated to the Federal Old-Age and Survivors Insur-23 ance Trust Fund and the Federal Disability Insurance 24 Trust Fund established under section 201 of the Social 25 Security Act (42 U.S.C. 401) and the Social Security

- 1 Equivalent Benefit Account established under section
- 2 15A(a) of the Railroad Retirement Act of 1974 (45 U.S.C.
- 3 231n-1(a)) amounts equal to the reduction in revenues
- 4 to the Treasury by reason of this section (without regard
- 5 to this subsection). Amounts appropriated by the pre-
- 6 ceding sentence shall be transferred from the general fund
- 7 at such times and in such manner as to replicate to the
- 8 extent possible the transfers which would have occurred
- 9 to such Trust Fund or Account had this section not been
- 10 enacted.
- 11 SEC. 7002. CREDIT FOR SICK LEAVE FOR CERTAIN SELF-
- 12 EMPLOYED INDIVIDUALS.
- 13 (a) Credit Against Self-employment Tax.—In
- 14 the case of an eligible self-employed individual, there shall
- 15 be allowed as a credit against the tax imposed by subtitle
- 16 A of the Internal Revenue Code of 1986 for any taxable
- 17 year an amount equal to the qualified sick leave equivalent
- 18 amount with respect to the individual.
- 19 (b) ELIGIBLE SELF-EMPLOYED INDIVIDUAL.—For
- 20 purposes of this section, the term "eligible self-employed
- 21 individual" means an individual who—
- 22 (1) regularly carries on any trade or business
- within the meaning of section 1402 of such Code,
- 24 and

1	(2) would be entitled to receive paid leave dur-
2	ing the taxable year pursuant to the Emergency
3	Paid Sick Leave Act if the individual were an em-
4	ployee of an employer (other than himself or her-
5	self).
6	(e) Qualified Sick Leave Equivalent
7	Amount.—For purposes of this section—
8	(1) In general.—The term "qualified sick
9	leave equivalent amount" means, with respect to any
10	eligible self-employed individual, an amount equal
11	to—
12	(A) the number of days during the taxable
13	year (but not more than the applicable number
14	of days) that the individual is unable to per-
15	form services in any trade or business referred
16	to in section 1402 of such Code for a reason
17	with respect to which such individual would be
18	entitled to receive sick leave as described in
19	subsection (b), multiplied by
20	(B) the lesser of—
21	(i) \$200 (\$511 in the case of any day
22	of paid sick time described in paragraph
23	(1), (2), or (3) of section 5102(a) of the
24	Emergency Paid Sick Leave Act), or

1	(ii) 67 percent (100 percent in the
2	case of any day of paid sick time described
3	in paragraph (1), (2), or (3) of section
4	5102(a) of the Emergency Paid Sick Leave
5	Act) of the average daily self-employment
6	income of the individual for the taxable
7	year.
8	(2) Average daily self-employment in-
9	COME.—For purposes of this subsection, the term
10	"average daily self-employment income" means an
11	amount equal to—
12	(A) the net earnings from self-employment
13	of the individual for the taxable year, divided by
14	(B) 260.
15	(3) Applicable number of days.—For pur-
16	poses of this subsection, the term "applicable num-
17	ber of days" means, with respect to any taxable
18	year, the excess (if any) of 10 days over the number
19	of days taken into account under paragraph (1)(A)
20	in all preceding taxable years.
21	(d) Special Rules.—
22	(1) Credit refundable.—
23	(A) In General.—The credit determined
24	under this section shall be treated as a credit

- allowed to the taxpayer under subpart C of part

 IV of subchapter A of chapter 1 of such Code.
 - (B) TREATMENT OF PAYMENTS.—For purposes of section 1324 of title 31, United States Code, any refund due from the credit determined under this section shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b)(2) of such section.
 - (2) DOCUMENTATION.—No credit shall be allowed under this section unless the individual maintains such documentation as the Secretary of the Treasury (or the Secretary's delegate) may prescribe to establish such individual as an eligible self-employed individual.
 - (3) Denial of double benefit.—In the case of an individual who receives wages (as defined in section 3121(a) of the Internal Revenue Code of 1986) or compensation (as defined in section 3231(e) of the Internal Revenue Code) paid by an employer which are required to be paid by reason of the Emergency Paid Sick Leave Act, the qualified sick leave equivalent amount otherwise determined under subsection (c) shall be reduced (but not below zero) to the extent that the sum of the amount de-

- scribed in such subsection and in section 7001(b)(1)
- 2 exceeds \$2,000 (\$5,110 in the case of any day any
- 3 portion of which is paid sick time described in para-
- 4 graph (1), (2), or (3) of section 5102(a) of the
- 5 Emergency Paid Sick Leave Act).
- 6 (4) CERTAIN TERMS.—Any term used in this
- 7 section which is also used in chapter 2 of the Inter-
- 8 nal Revenue Code of 1986 shall have the same
- 9 meaning as when used in such chapter.
- 10 (e) Application of Section.—Only days occurring
- 11 during the period beginning on a date selected by the Sec-
- 12 retary of the Treasury (or the Secretary's delegate) which
- 13 is during the 15-day period beginning on the date of the
- 14 enactment of this Act, and ending on December 31, 2020,
- 15 may be taken into account under subsection (c)(1)(A).
- 16 (f) Application of Credit in Certain Posses-
- 17 SIONS.—
- 18 (1) Payments to possessions with mirror
- 19 CODE TAX SYSTEMS.—The Secretary of the Treas-
- 20 ury (or the Secretary's delegate) shall pay to each
- 21 possession of the United States which has a mirror
- code tax system amounts equal to the loss (if any)
- 23 to that possession by reason of the application of the
- provisions of this section. Such amounts shall be de-
- 25 termined by the Secretary of the Treasury (or the

- 1 Secretary's delegate) based on information provided 2 by the government of the respective possession.
- 3 (2) Payments to other possessions.—The Secretary of the Treasury (or the Secretary's dele-5 gate) shall pay to each possession of the United 6 States which does not have a mirror code tax system 7 amounts estimated by the Secretary of the Treasury 8 (or the Secretary's delegate) as being equal to the 9 aggregate benefits (if any) that would have been 10 provided to residents of such possession by reason of 11 the provisions of this section if a mirror code tax 12 system had been in effect in such possession. The 13 preceding sentence shall not apply unless the respec-14 tive possession has a plan, which has been approved 15 by the Secretary of the Treasury (or the Secretary's 16 delegate), under which such possession will promptly 17 distribute such payments to its residents.
 - (3) MIRROR CODE TAX SYSTEM.—For purposes of this section, the term "mirror code tax system" means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.

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1	(4) Treatment of payments.—For purposes
2	of section 1324 of title 31, United States Code, the
3	payments under this section shall be treated in the
4	same manner as a refund due from a credit provi-
5	sion referred to in subsection (b)(2) of such section
6	(g) REGULATIONS.—The Secretary of the Treasury
7	(or the Secretary's delegate) shall prescribe such regula-
8	tions or other guidance as may be necessary to carry out
9	the purposes of this section, including—
10	(1) regulations or other guidance to effectuate
11	the purposes of this Act, and
12	(2) regulations or other guidance to minimize
13	compliance and record-keeping burdens under this
14	section.
15	SEC. 7003. PAYROLL CREDIT FOR REQUIRED PAID FAMILY
16	
_	LEAVE.
17	LEAVE. (a) In General.—In the case of an employer, there
17	
17	(a) In General.—In the case of an employer, there
17 18	(a) In General.—In the case of an employer, there shall be allowed as a credit against the tax imposed by
17 18 19	(a) In General.—In the case of an employer, there shall be allowed as a credit against the tax imposed by section 3111(a) or 3221(a) of the Internal Revenue Code
17 18 19 20	(a) In General.—In the case of an employer, there shall be allowed as a credit against the tax imposed by section 3111(a) or 3221(a) of the Internal Revenue Code of 1986 for each calendar quarter an amount equal to 100
17 18 19 20 21	(a) IN GENERAL.—In the case of an employer, there shall be allowed as a credit against the tax imposed by section 3111(a) or 3221(a) of the Internal Revenue Code of 1986 for each calendar quarter an amount equal to 100 percent of the qualified family leave wages paid by such
117 118 119 220 221 222	(a) In General.—In the case of an employer, there shall be allowed as a credit against the tax imposed by section 3111(a) or 3221(a) of the Internal Revenue Code of 1986 for each calendar quarter an amount equal to 100 percent of the qualified family leave wages paid by such employer with respect to such calendar quarter.

- account under subsection (a) with respect to any individual shall not exceed—
- 3 (A) for any day (or portion thereof) for 4 which the individual is paid qualified family 5 leave wages, \$200, and
 - (B) in the aggregate with respect to all calendar quarters, \$10,000.
 - (2) CREDIT LIMITED TO CERTAIN EMPLOYMENT TAXES.—The credit allowed by subsection (a) with respect to any calendar quarter shall not exceed the tax imposed by section 3111(a) or 3221(a) of such Code for such calendar quarter (reduced by any credits allowed under subsections (e) and (f) of section 3111 of such Code, and section 7001 of this Act, for such quarter) on the wages paid with respect to the employment of all employees of the employer.
 - (3) REFUNDABILITY OF EXCESS CREDIT.—If the amount of the credit under subsection (a) exceeds the limitation of paragraph (2) for any calendar quarter, such excess shall be treated as an overpayment that shall be refunded under sections 6402(a) and 6413(b) of such Code.
- 24 (c) QUALIFIED FAMILY LEAVE WAGES.—For pur-25 poses of this section, the term "qualified family leave

- 1 wages" means wages (as defined in section 3121(a) of
- 2 such Code) and compensation (as defined in section
- 3 3231(e) of the Internal Revenue Code) paid by an em-
- 4 ployer which are required to be paid by reason of the
- 5 Emergency Family and Medical Leave Expansion Act (in-
- 6 cluding the amendments made by such Act).
- 7 (d) Allowance of Credit for Certain Health
- 8 Plan Expenses.—
- 9 (1) IN GENERAL.—The amount of the credit al-
- lowed under subsection (a) shall be increased by so
- much of the employer's qualified health plan ex-
- penses as are properly allocable to the qualified fam-
- ily leave wages for which such credit is so allowed.
- 14 (2) QUALIFIED HEALTH PLAN EXPENSES.—For
- purposes of this subsection, the term "qualified
- health plan expenses" means amounts paid or in-
- 17 curred by the employer to provide and maintain a
- group health plan (as defined in section 5000(b)(1)
- of the Internal Revenue Code of 1986), but only to
- the extent that such amounts are excluded from the
- 21 gross income of employees by reason of section
- 22 106(a) of such Code.
- 23 (3) Allocation rules.—For purposes of this
- section, qualified health plan expenses shall be allo-
- cated to qualified family leave wages in such manner

as the Secretary of the Treasury (or the Secretary's delegate) may prescribe. Except as otherwise provided by the Secretary, such allocation shall be treated as properly made if made on the basis of being pro rata among covered employees and prorata on the basis of periods of coverage (relative to the time periods of leave to which such wages relate).

(e) Special Rules.—

- (1) Denial of double benefit.—For purposes of chapter 1 of such Code, the gross income of the employer, for the taxable year which includes the last day of any calendar quarter with respect to which a credit is allowed under this section, shall be increased by the amount of such credit. Any wages taken into account in determining the credit allowed under this section shall not be taken into account for purposes of determining the credit allowed under section 45S of such Code.
- (2) ELECTION NOT TO HAVE SECTION APPLY.—
 This section shall not apply with respect to any employer for any calendar quarter if such employer elects (at such time and in such manner as the Secretary of the Treasury (or the Secretary's delegate) may prescribe) not to have this section apply.

1	(3) CERTAIN TERMS.—Any term used in this
2	section which is also used in chapter 21 of such
3	Code shall have the same meaning as when used in
4	such chapter.
5	(4) CERTAIN GOVERNMENTAL EMPLOYERS.—
6	This credit shall not apply to the Government of the
7	United States, the government of any State or polit-
8	ical subdivision thereof, or any agency or instrumen-
9	tality of any of the foregoing.
10	(f) Regulations.—The Secretary of the Treasury
11	(or the Secretary's delegate) shall prescribe such regula-
12	tions or other guidance as may be necessary to carry out
13	the purposes of this section, including—
14	(1) regulations or other guidance to prevent the
15	avoidance of the purposes of the limitations under
16	this section,
17	(2) regulations or other guidance to minimize
18	compliance and record-keeping burdens under this
19	section,
20	(3) regulations or other guidance providing for
21	waiver of penalties for failure to deposit amounts in
22	anticipation of the allowance of the credit allowed
23	under this section,
24	(4) regulations or other guidance for recap-
25	turing the benefit of credits determined under this

- 1 section in cases where there is a subsequent adjust-
- 2 ment to the credit determined under subsection (a),
- 3 and
- 4 (5) regulations or other guidance to ensure that
- 5 the wages taken into account under this section con-
- 6 form with the paid leave required to be provided
- 7 under the Emergency Family and Medical Leave Ex-
- 8 pansion Act (including the amendments made by
- 9 such Act).
- 10 (g) Application of Section.—This section shall
- 11 apply only to wages paid with respect to the period begin-
- 12 ning on a date selected by the Secretary of the Treasury
- 13 (or the Secretary's delegate) which is during the 15-day
- 14 period beginning on the date of the enactment of this Act,
- 15 and ending on December 31, 2020.
- 16 (h) Transfers to Federal Old-Age and Sur-
- 17 VIVORS INSURANCE TRUST FUND.—There are hereby ap-
- 18 propriated to the Federal Old-Age and Survivors Insur-
- 19 ance Trust Fund and the Federal Disability Insurance
- 20 Trust Fund established under section 201 of the Social
- 21 Security Act (42 U.S.C. 401) and the Social Security
- 22 Equivalent Benefit Account established under section
- 23 15A(a) of the Railroad Retirement Act of 1974 (45 U.S.C.
- 24 231n-1(a)) amounts equal to the reduction in revenues
- 25 to the Treasury by reason of this section (without regard

1	to this subsection). Amounts appropriated by the pre-
2	ceding sentence shall be transferred from the general fund
3	at such times and in such manner as to replicate to the
4	extent possible the transfers which would have occurred
5	to such Trust Fund or Account had this section not been
6	enacted.
7	SEC. 7004. CREDIT FOR FAMILY LEAVE FOR CERTAIN SELF-
8	EMPLOYED INDIVIDUALS.
9	(a) Credit Against Self-employment Tax.—In
10	the case of an eligible self-employed individual, there shall
11	be allowed as a credit against the tax imposed by subtitle
12	A of the Internal Revenue Code of 1986 for any taxable
13	year an amount equal to 100 percent of the qualified fam-
14	ily leave equivalent amount with respect to the individual
15	(b) Eligible Self-employed Individual.—For
16	purposes of this section, the term "eligible self-employed
17	individual" means an individual who—
18	(1) regularly carries on any trade or business
19	within the meaning of section 1402 of such Code
20	and
21	(2) would be entitled to receive paid leave dur-
22	ing the taxable year pursuant to the Emergency
23	Family and Medical Leave Expansion Act if the in-
24	dividual were an employee of an employer (other

than himself or herself).

1	(c) Qualified Family Leave Equivalent
2	Amount.—For purposes of this section—
3	(1) In general.—The term "qualified family
4	leave equivalent amount" means, with respect to any
5	eligible self-employed individual, an amount equal to
6	the product of—
7	(A) the number of days (not to exceed 50)
8	during the taxable year that the individual is
9	unable to perform services in any trade or busi-
10	ness referred to in section 1402 of such Code
11	for a reason with respect to which such indi-
12	vidual would be entitled to receive paid leave as
13	described in subsection (b), multiplied by
14	(B) the lesser of—
15	(i) 67 percent of the average daily
16	self-employment income of the individual
17	for the taxable year, or
18	(ii) \$200.
19	(2) Average daily self-employment in-
20	COME.—For purposes of this subsection, the term
21	"average daily self-employment income" means an
22	amount equal to—
23	(A) the net earnings from self-employment
24	income of the individual for the taxable year,
25	divided by

1	(B) 260.
2	(d) Special Rules.—
3	(1) Credit refundable.—
4	(A) In general.—The credit determined
5	under this section shall be treated as a credit
6	allowed to the tax payer under subpart C of part
7	IV of subchapter A of chapter 1 of such Code.
8	(B) Treatment of payments.—For pur-
9	poses of section 1324 of title 31, United States
10	Code, any refund due from the credit deter-
11	mined under this section shall be treated in the
12	same manner as a refund due from a credit
13	provision referred to in subsection $(b)(2)$ of
14	such section.
15	(2) Documentation.—No credit shall be al-
16	lowed under this section unless the individual main-
17	tains such documentation as the Secretary of the
18	Treasury (or the Secretary's delegate) may prescribe
19	to establish such individual as an eligible self-em-
20	ployed individual.
21	(3) Denial of double benefit.—In the case
22	of an individual who receives wages (as defined in
23	section 3121(a) of the Internal Revenue Code of
24	1986) or compensation (as defined in section
25	3231(e) of the Internal Revenue Code) paid by an

- employer which are required to be paid by reason of the Emergency Family and Medical Leave Expansion Act, the qualified family leave equivalent amount otherwise described in subsection (c) shall be reduced (but not below zero) to the extent that
- the sum of the amount described in such subsection and in section 7003(b)(1) exceeds \$10,000.
 - (4) CERTAIN TERMS.—Any term used in this section which is also used in chapter 2 of the Internal Revenue Code of 1986 shall have the same meaning as when used in such chapter.
- 12 (5) REFERENCES TO EMERGENCY FAMILY AND
 13 MEDICAL LEAVE EXPANSION ACT.—Any reference in
 14 this section to the Emergency Family and Medical
 15 Leave Expansion Act shall be treated as including a
 16 reference to the amendments made by such Act.
- (e) APPLICATION OF SECTION.—Only days occurring during the period beginning on a date selected by the Section retary of the Treasury (or the Secretary's delegate) which is during the 15-day period beginning on the date of the enactment of this Act, and ending on December 31, 2020, may be taken into account under subsection (c)(1)(A).
- 23 (f) Application of Credit in Certain Posses-24 sions.—

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- (1) Payments to possessions with mirror code tax systems.—The Secretary of the Treasury (or the Secretary's delegate) shall pay to each possession of the United States which has a mirror code tax system amounts equal to the loss (if any) to that possession by reason of the application of the provisions of this section. Such amounts shall be determined by the Secretary of the Treasury (or the Secretary's delegate) based on information provided by the government of the respective possession.
 - (2) Payments to other possessions.—The Secretary of the Treasury (or the Secretary's delegate) shall pay to each possession of the United States which does not have a mirror code tax system amounts estimated by the Secretary of the Treasury (or the Secretary's delegate) as being equal to the aggregate benefits (if any) that would have been provided to residents of such possession by reason of the provisions of this section if a mirror code tax system had been in effect in such possession. The preceding sentence shall not apply unless the respective possession has a plan, which has been approved by the Secretary of the Treasury (or the Secretary's delegate), under which such possession will promptly distribute such payments to its residents.

- of this section, the term "mirror code tax system"
 means, with respect to any possession of the United
 States, the income tax system of such possession if
 the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States
 as if such possession were the United States.
- 9 (4) TREATMENT OF PAYMENTS.—For purposes 10 of section 1324 of title 31, United States Code, the 11 payments under this section shall be treated in the 12 same manner as a refund due from a credit provi-13 sion referred to in subsection (b)(2) of such section.
- 14 (e) Regulations.—The Secretary of the Treasury
 15 (or the Secretary's delegate) shall prescribe such regula16 tions or other guidance as may be necessary to carry out
 17 the purposes of this section, including—
 - (1) regulations or other guidance to prevent the avoidance of the purposes of this Act, and
- 20 (2) regulations or other guidance to minimize 21 compliance and record-keeping burdens under this 22 section.

1	SEC. 7005. SPECIAL RULE RELATED TO TAX ON EMPLOY-
2	ERS.
3	(a) In General.—Any wages required to be paid by
4	reason of the Emergency Paid Sick Leave Act and the
5	Emergency Family and Medical Leave Expansion Act
6	shall not be considered wages for purposes of section
7	3111(a) of the Internal Revenue Code of 1986 or com-
8	pensation for purposes of section 3221(a) of such Code.
9	(b) Allowance of Credit for Hospital Insur-
10	ANCE TAXES.—
11	(1) IN GENERAL.—The credit allowed by sec-
12	tion 7001 and the credit allowed by section 7003
13	shall each be increased by the amount of the tax im-
14	posed by section 3111(b) of the Internal Revenue
15	Code of 1986 on qualified sick leave wages, or quali-
16	fied family leave wages, for which credit is allowed
17	under such section 7001 or 7003 (respectively).
18	(2) Denial of double benefit.—For denial
19	of double benefit with respect to the credit increase
20	under paragraph (1), see sections 7001(e)(1) and
21	7003(e)(1).
22	(c) Transfers to Federal Old-Age and Sur-
23	VIVORS INSURANCE TRUST FUND.—There are hereby ap-
24	propriated to the Federal Old-Age and Survivors Insur-
25	ance Trust Fund and the Federal Disability Insurance

26 Trust Fund established under section 201 of the Social

- 1 Security Act (42 U.S.C. 401) and the Social Security
- 2 Equivalent Benefit Account established under section
- 3 15A(a) of the Railroad Retirement Act of 1974 (45 U.S.C.
- 4 231n-1(a)) amounts equal to the reduction in revenues
- 5 to the Treasury by reason of this section (without regard
- 6 to this subsection). Amounts appropriated by the pre-
- 7 ceding sentence shall be transferred from the general fund
- 8 at such times and in such manner as to replicate to the
- 9 extent possible the transfers which would have occurred
- 10 to such Trust Fund or Account had this section not been
- 11 enacted.

12 **DIVISION H—BUDGETARY**

13 **EFFECTS**

- 14 SEC. 8001. BUDGETARY EFFECTS.
- 15 (a) Statutory PAYGO Scorecards.—The budg-
- 16 etary effects of division B and each succeeding division
- 17 shall not be entered on either PAYGO scorecard main-
- 18 tained pursuant to section 4(d) of the Statutory Pay-As-
- 19 You-Go Act of 2010.
- 20 (b) Senate PAYGO Scorecards.—The budgetary
- 21 effects of division B and each succeeding division shall not
- 22 be entered on any PAYGO scorecard maintained for pur-
- 23 poses of section 4106 of H. Con. Res. 71 (115th Con-
- 24 gress).

1 (c) Classification of Budgetary Effects.— 2 Notwithstanding Rule 3 of the Budget Scorekeeping 3 Guidelines set forth in the joint explanatory statement of 4 the committee of conference accompanying Conference Report 105–217 and section 250(c)(8) of the Balanced Budget and Emergency Deficit Control Act of 1985, the budgetary effects of division B and each succeeding divi-8 sion shall not be estimated— 9 (1) for purposes of section 251 of such Act; and 10 (2) for purposes of paragraph (4)(C) of section 11 3 of the Statutory Pay-As-You-Go Act of 2010 as 12 being included in an appropriation Act. Passed the House of Representatives March 14 (leg-

islative day March 13), 2020.

Attest:

CHERYL L. JOHNSON,

Clerk.

By GLORIA J. LETT,

Deputy Clerk.