



H.R. 6201, FAMILIES FIRST CORONAVIRUS RESPONSE ACT

Title-By-Title Summary

The legislation guarantees free coronavirus testing, establishes paid leave, enhances Unemployment Insurance, expands food security initiatives, and increases federal Medicaid funding.

DIVISION A – Second Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020

Prepared by the Democratic staff of the House Committee on Appropriations and the House Committee on Education and Labor

Title I – Agriculture, Rural Development, Food and Drug Administration, and Related Agencies

Food and Nutrition Service – Includes funding to ensure the domestic nutrition assistance programs have adequate resources to help those impacted by the COVID-19 public health emergency. Funding is provided for:

- **The Special Supplemental Nutrition Program for Women Infants and Children (WIC)** – \$500 million to provide access to nutritious foods to low-income pregnant women or mothers with young children who lose their jobs or are laid off due to the COVID-19 emergency.
- **The Emergency Food Assistance Program (TEFAP)** – \$400 million to assist local food banks to meet increased demand for low-income Americans during the emergency. Of the total, \$300 million is for the purchase of nutritious foods and \$100 million is to support the storage and distribution of the foods.

In addition –

- The legislation includes a general provision that allows the Department of Agriculture to approve state plans to provide emergency Electronic Benefit Transfer (EBT) food assistance to households with children who would otherwise receive free or reduced-price meals if not for their schools being closed due to the COVID-19 emergency. In order to be eligible, the child's school must be closed for no less than 5 consecutive days.

- Nutrition Assistance for U.S. Territories – \$100 million for USDA to provide nutrition assistance grants to Puerto Rico, American Samoa, and the Commonwealth of the Northern Mariana Islands in response to the COVID-19 public health emergency.

Title II – Defense

Coverage of Testing for COVID-19 through the Department of Defense – Includes \$82 million for the Department of Defense to cover the costs of COVID-19 diagnostic testing for beneficiaries receiving care through the Defense Health Program.

Title III – Financial Services and General Government

Implementation of Tax Credits – Includes \$15 million for the Internal Revenue Service to implement tax credits for paid sick and paid family and medical leave.

Title IV – Interior, Environment, and Related Agencies

Coverage of Testing for COVID-19 through the Indian Health Service – Includes \$64 million for the Indian Health Service to cover the costs of COVID-19 diagnostic testing for Indians receiving care through the Indian Health Service or through an Urban Indian Health Organization.

Title V – Labor, Health and Human Services, Education, and Related Agencies

Senior Nutrition Program – Includes \$250 million for the Senior Nutrition program in the Administration for Community Living (ACL) to provide approximately 25 million additional home-delivered and pre-packaged meals to low-income seniors who depend on the Senior Nutrition programs in their communities.

This funding will provide meals to low-income seniors:

- who are home-bound;
- who have disabilities;
- who have multiple chronic illnesses;
- as well as caregivers for seniors who are home-bound.

ACL's Senior Nutrition grants are provided to States, territories, and eligible tribal organizations and serve more than 2.4 million individuals annually.

Nearly two-thirds of recipients of home-delivered meals report these meals as more than half of their food intake for the day.

Reimbursement for Diagnostic Testing and Services for COVID-19 in Uninsured Individuals – Includes \$1 billion for the National Disaster Medical System to reimburse the costs of COVID-19 diagnostic testing and services provided to individuals without health insurance.

Title VI – Military Construction, Veterans Affairs, and Related Agencies

Coverage of Testing for COVID-19 through the Veterans Health Administration – Includes \$60 million for the Department of Veterans Affairs to cover the costs of COVID-19 diagnostic testing for veterans receiving care through Medical Services or through Medical Community Care.

Title VII – General Provisions

Technical budgetary provisions.

In addition –

- Ensures State Emergency Operations Centers receive regular and real-time reporting on aggregate testing and case data from health departments and share that data with the Centers for Disease Control and Prevention.

DIVISION B – Nutrition Waivers

Prepared by the Democratic staff of the House Committee on Agriculture and the House Committee on Education and Labor

Title I – Maintaining Essential Access to Lunch for Students Act

Section 2101. Short Title. The short title for the bill is the Maintaining Essential Access to Lunch for Students Act or the MEALS Act.

Section 2102. Waiver Exception for School Closures Due to COVID-19. Provides the Secretary of Agriculture the authority to issue waivers for state plans that increase costs to the federal government.

Title II – COVID-19 Child Nutrition Response Act

Section 2201. Short Title. The short title for the bill is the COVID-19 Child Nutrition Response Act.

Section 2202. National School Lunch Program Requirement Waivers Addressing COVID-19. Allows all child and adult care centers to operate as non-congregate (i.e. allows them to take food to go). Allows the Secretary of Agriculture to waive meal pattern requirements in child nutrition programs if there is a disruption to the food supply as a result of the COVID-19 emergency. Provides the Secretary of Agriculture the authority to issue nationwide school meal waivers during the COVID-19 emergency, which will eliminate paperwork for states and help more schools quickly adopt and utilize flexibilities.

Section 2203. Physical Presence Waiver Under WIC During Certain Public Health Emergencies. Provides the Secretary of Agriculture with the authority to grant waivers to allow

participants to be certified for the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) without being physically present at the WIC clinic.

Sec. 2204. Administrative Requirements Waiver Under WIC. This section provides the Secretary of Agriculture with the authority to waive administrative requirements that are barriers to serving WIC participants during the coronavirus outbreak.

Title III – SNAP COVID-19 Response Waivers

Section 2301. SNAP Flexibility for Low-Income Jobless Workers. Suspends the work and work training requirements for SNAP during this crisis.

Section 2302. Additional SNAP Flexibilities in a Public Health Emergency. Allows states to request special waivers from the Secretary to provide temporary, emergency CR-SNAP benefits to existing SNAP households up to the maximum monthly allotment, as well as give the Secretary broad discretion to provide much more flexibility for States in managing SNAP caseloads. Additionally, this language requires the Secretary to make State requests for waivers and the USDA response, as well as any USDA guidance on State flexibilities, publicly available online.

DIVISION C – Emergency Family and Medical Leave Expansion Act *Prepared by the Democratic staff of the House Committee on Education and Labor*

Section 3101. Short Title. The short title for the bill is the Emergency Family and Medical Leave Expansion Act.

Section 3102. Amendments to the Family and Medical Leave Act of 1993. This section provides employees of employers with fewer than 500 employees and government employers, who have been on the job for at least 30 days, with the right take up to 12 weeks of job-protected leave under the Family and Medical Leave Act to be used for any of the following reasons:

- To adhere to a requirement or recommendation to quarantine due to exposure to or symptoms of coronavirus;
- To care for an at-risk family member who is adhering to a requirement or recommendation to quarantine due to exposure to or symptoms of coronavirus; and
- To care for a child of an employee if the child’s school or place of care has been closed, or the child-care provider is unavailable, due to a coronavirus.

After the two weeks of paid leave, employees will receive a benefit from their employers that will be no less than two-thirds of the employee’s usual pay.

Section 3103. Employment Under Multi-Employer Bargaining Agreements. The bill ensures employees who work under a multiemployer collective agreement and whose employers pay into a multiemployer plan are provided with leave.

Section 3104. Effective Date. This Act takes effect not later than 15 days after the date of bill's enactment.

DIVISION D – Emergency Unemployment Insurance Stabilization and Access Act of 2020

Prepared by the Democratic staff of the House Committee on Ways and Means

Section 4101. Short Title. The short title for the division is the Emergency Unemployment Insurance Stabilization and Access Act of 2020.

Section 4102. Emergency Transfers for Unemployment Compensation Administration. This section provides \$1 billion in 2020 for emergency grants to states for activities related to processing and paying unemployment insurance (UI) benefits, under certain conditions.

\$500 million would be used to provide immediate additional funding to all states for staffing, technology, systems, and other administrative costs, so long as they met basic requirements about ensuring access to earned benefits for eligible workers. Those requirements are:

- Require employers to provide notification of potential UI eligibility to laid-off workers
- Ensure that workers have at least two ways (for example, online and phone) to apply for benefits
- Notify applicants when an application is received and being processed and if the application cannot be processed, provide information to the applicant about how to ensure successful processing.

States would be required to report on the share of eligible individuals who received UI benefits and the state's efforts to ensure access within one year of receiving the funding. The funding would be distributed in the same proportions as regular UI administrative funding provided through annual appropriations.

\$500 million would be reserved for emergency grants to states which experienced at least a 10 percent increase in unemployment. Those states would be eligible to receive an additional grant, in the same amount as the initial grant, to assist with costs related to the unemployment spike, and would also be required to take steps to temporarily ease eligibility requirements that are limiting access to UI during the COVID-19 outbreak, like work search requirements, required waiting periods, and requirements to increase employer UI taxes if they have high layoff rates. Depending on the state, those actions might require changes in state law, or might just require changes in state policy. This section also provides temporary federal flexibility regarding those UI restrictions which are also in federal law.

Section 4103. Temporary Assistance for States with Advances. This section provides states with access to interest-free loans to help pay regular UI benefits through December 31, 2020, if needed.

Section 4104. Technical Assistance and Guidance for Short-Time Compensation Programs. This section requires the Secretary of Labor to provide technical assistance to states that want to set up work-sharing programs, in which employers reduce hours instead of laying employees off, and then employees receive partial unemployment benefits to offset the wage loss.

Section 4105. Full Federal Funding of Extended Unemployment Compensation for a Limited Period. For states that experience an increase of 10 percent or more in their unemployment rate (over the previous year) and comply with all the beneficiary access provisions in section 102, this section provides 100 percent federal funding for Extended Benefits, which normally require 50 percent of funding to come from states. Extended Benefits (EB) are triggered when unemployment is high in a state and provide up to an additional 26 weeks after regular UI benefits (usually 26 weeks) are exhausted. This section also suspends the financial penalty within EB for states that waive the usual one-week waiting period for benefits.

DIVISION E – Emergency Paid Sick Leave Act

Prepared by the Democratic staff of the House Committee on Education and Labor

Section 5101. Short Title. The Emergency Paid Sick Leave Act.

Section 5102. The Emergency Paid Sick Leave Act. This section requires employers with fewer than 500 employees and government employers to provide employees two weeks of paid sick leave, paid at the employee’s regular rate, to quarantine or seek a diagnosis or preventive care for coronavirus; or paid at two-thirds the employee’s regular rate to care for a family member for such purposes or to care for a child whose school has closed, or child care provider is unavailable, due to the coronavirus.

- Full-time employees are entitled to 2 weeks (80 hours) and part-time employees are entitled to the typical number of hours that they work in a typical two-week period.
- The bill ensures employees who work under a multiemployer collective agreement and whose employers pay into a multiemployer plan are provided with leave.

The Act, and the requirements under the Act, expire on December 31, 2020.

DIVISION F – Health Provisions

Prepared by the Democratic staff of the Committees on Energy and Commerce, Ways and Means, and Education and Labor

Section 6001. Coverage of Testing for COVID-19. This section requires private health plans to provide coverage for COVID-19 diagnostic testing, including the cost of a provider, urgent care center and emergency room visits in order to receive testing. Coverage must be provided at no cost to the consumer.

Section 6002. Waiving Cost Sharing Under the Medicare Program for Certain Visits Relating To Testing For COVID-19. This section requires Medicare Part B to cover beneficiary cost-sharing for provider visits during which a COVID-19 diagnostic test is administered or ordered. Medicare Part B currently covers the COVID-19 diagnostic test with no beneficiary cost-sharing.

Section 6003. Waiving Cost Sharing Under the Medicare Advantage Program for Certain Visits Relating to Testing for COVID-19. This section requires Medicare Advantage to provide

coverage for COVID-19 diagnostic testing, including the associated cost of the visit in order to receive testing. Coverage must be provided at no cost to the beneficiary.

Section 6004. Coverage at No Cost Sharing of COVID-19 Testing Under Medicaid and CHIP. This section requires Medicaid to provide coverage for COVID-19 diagnostic testing, including the cost of a provider visit in order to receive testing. Coverage must be provided at no cost to the beneficiary. It would also provide states with the option to extend Medicaid eligibility to uninsured populations for the purposes of COVID-19 diagnostic testing. State expenditures for medical and administrative costs would be matched by the federal government at 100 percent.

Section 6005. Treatment of Personal Respiratory Protective Devices as Covered Countermeasures. This section requires certain personal respiratory protective devices to be treated as covered countermeasures under the PREP Act Declaration for the purposes of emergency use during the COVID-19 outbreak and ending October 1, 2024.

Section 6006. Application with Respect to TRICARE, Coverage for Veterans, and Coverage for Federal Civilians. This section ensures that individuals enrolled in TRICARE, covered veterans, and federal workers have coverage for COVID-19 diagnostic testing without cost-sharing.

Section 6007. Coverage of Testing for COVID-19 At No Cost Sharing for Indians Receiving Contract Health Services. This section ensures that American Indians and Alaskan Natives do not experience cost sharing for COVID-19 testing, including those referred for care away from an Indian Health Service or tribal health care facility.

Section 6008. Emergency FMAP Increase. This section provides a temporary increase to states' federal medical assistance percentage for the duration of the public health emergency for COVID-19. It requires states to maintain eligibility standards that are no less restrictive than the date of enactment.

Section 6009. Increase in Medicaid Allotments for Territories. This section provides an increase to the territories' Medicaid allotments for 2020 and 2021. It will ensure that territories that receive an FMAP increase under the previous section will have the necessary additional federal funds for their Medicaid programs.

Section 6010. Clarification Relating to Secretarial Authority Regarding Medicare Telehealth Services Furnished During COVID-19 Emergency Period. This section makes a technical change to the Medicare telehealth provision of the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (P.L. 116-123) to ensure that new Medicare beneficiaries are able to access telehealth services under the emergency authority granted to the Secretary.

DIVISION G – Tax Credits For Paid Sick And Paid Family And Medical Leave

Prepared by the Democratic staff of the House Committee on Ways and Means

Section 7001. Payroll Credit for Required Paid Sick Leave. This section provides a refundable tax credit equal to 100 percent of qualified paid sick leave wages paid by an employer for each calendar quarter.

The tax credit is allowed against the tax imposed by section 3111(a) (the employer portion of Social Security taxes). Qualified sick leave wages are wages required to be paid by the Emergency Paid Sick Leave Act.

The section makes a distinction between qualified sick leave wages paid with respect to employees who must self-isolate, obtain a diagnosis, or comply with a self-isolation recommendation with respect to coronavirus. For amounts paid to those employees, the amount of qualified sick leave wages taken into account for each employee is capped at \$511 per day. For amounts paid to employees caring for a family member or for a child whose school or place of care has been closed, the amount of qualified sick leave wages taken into account for each employee is capped at \$200 per day. The aggregate number of days taken into account per employee may not exceed the excess of 10 over the aggregate number of days taken into account for all preceding calendar quarters.

If the credit exceeds the employer's total liability under section 3111(a) for all employees for any calendar quarter, the excess credit is refundable to the employer. Employers may elect to not have the credit apply. To prevent a double benefit, no deduction is allowed for the amount of the credit. In addition, no credit is allowed with respect to wages for which a credit is allowed under section 45S.

The Secretary of the Treasury is given broad authority to issue regulations and guidance necessary to carry out the purposes of the section, including regulations and guidance related to avoidance, penalty waivers with respect to deposit amounts, compliance and record-keeping relief, and benefit recapture. The Social Security OASDI trust funds are held harmless by transferring funds from the General Fund. The section applies only to wages paid with respect to the period beginning on a date selected by the Secretary 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.

Section 7002. Credit for Sick Leave for Certain Self-Employed Individuals. This section provides a refundable tax credit equal to 100 percent of a qualified sick leave equivalent amount for eligible self-employed individuals who must self-isolate, obtain a diagnosis, or comply with a self-isolation recommendation with respect to coronavirus. For eligible self-employed individuals caring for a family member or for a child whose school or place of care has been closed due to coronavirus, the section provides a refundable tax credit equal to 67 percent of a qualified sick leave equivalent amount.

The credit is allowed against income taxes and is refundable. Eligible self-employed individuals are individuals who would be entitled to receive paid leave pursuant to the Emergency Paid Sick Leave Act if the individual was an employee of an employer (other than himself or herself). For eligible self-employed individuals who must self-isolate, obtain a diagnosis, or comply with a

self-isolation recommendation, the qualified sick leave equivalent amount is capped at the lesser of \$511 per day or the average daily self-employment income for the taxable year per day. For eligible self-employed individuals caring for a family member or for a child whose school or place of care has been closed due to coronavirus, the qualified sick leave equivalent amount is capped at the lesser of \$200 per day or the average daily self-employment income for the taxable year per day.

In calculating the qualified sick leave equivalent amount, an eligible self-employed individual may only take into account those days that the individual is unable to work for reasons that would entitle the individual to receive paid leave pursuant to the Emergency Paid Sick Leave Act.

A self-employed individual must maintain documentation prescribed by the Secretary of the Treasury to establish his or her eligibility for the credit. To prevent a double benefit, the qualified sick leave equivalent amount is proportionately reduced for any days that the individual also receives qualified sick leave wages from an employer. The section contains rules to ensure that self-employed individuals in U.S. territories may claim the credit.

The Secretary of the Treasury is given broad authority to issue regulations and guidance necessary to carry out the purposes of the section, including regulations and guidance related to avoidance and compliance and record-keeping relief. The section applies only to days occurring during the period beginning on a date selected by the Secretary of the Treasury which is during the 15-day period beginning on the date of the enactment of this Act, and ending on December 31, 2020.

Section 7003. Payroll Credit for Required Paid Family Leave. This section provides a refundable tax credit equal to 100 percent of qualified family leave wages paid by an employer for each calendar quarter.

The tax credit is allowed against the tax imposed by section 3111(a) (the employer portion of Social Security taxes). Qualified family leave wages are wages required to be paid by the Emergency Family and Medical Leave Expansion Act.

The amount of qualified family leave wages taken into account for each employee is capped at \$200 per day and \$10,000 for all calendar quarters. If the credit exceeds the employer's total liability under section 3111(a) for all employees for any calendar quarter, the excess credit is refundable to the employer.

Employers may elect to not have the credit apply. To prevent a double benefit, no deduction is allowed for the amount of the credit. In addition, no credit is allowed with respect to wages for which a credit is allowed under section 45S.

The Secretary of the Treasury is given broad authority to issue regulations and guidance necessary to carry out the purposes of the section, including regulations and guidance related to avoidance, compliance and record-keeping relief, and benefit recapture. The Social Security OASDI trust funds are held harmless by transferring funds from the General Fund. The section

applies only to wages paid with respect to the period beginning on a date selected by the Secretary of the Treasury which is during the 15-day period beginning on the date of the enactment of this Act, and ending on December 31, 2020.

Section 7004. Credit for Family Leave for Certain Self-Employed Individuals. This section provides a refundable tax credit equal to 100 percent of a qualified family leave equivalent amount for eligible self-employed individuals.

The credit is allowed against income taxes and is refundable. Eligible self-employed individuals are individuals who would be entitled to receive paid leave pursuant to the Emergency Family and Medical Leave Expansion Act if the individual was an employee of an employer (other than himself or herself). The qualified family leave equivalent amount is capped at the lesser \$200 per day or the average daily self-employment income for the taxable year per day. In calculating the qualified family leave equivalent amount, an eligible self-employed individual may only take into account those days that the individual is unable to work for reasons that would entitle the individual to receive paid leave pursuant to the Emergency Family and Medical Leave Expansion Act.

A self-employed individual must maintain documentation prescribed by the Secretary of the Treasury to establish his or her eligibility for the credit. To prevent a double benefit, the qualified sick leave equivalent amount is proportionately reduced for any days that the individual also receives qualified sick leave wages from an employer. The section contains rules to ensure that self-employed individuals in U.S. territories may claim the credit.

The Secretary of the Treasury is given broad authority to issue regulations and guidance necessary to carry out the purposes of the section, including regulations and guidance related to avoidance and compliance and record-keeping relief. The section applies only to days occurring during the period beginning on a date selected by the Secretary of the Treasury which is during the 15-day period beginning on the date of the enactment of this Act, and ending on December 31, 2020.

Section 7005. Special Rule Related to Tax on Employers. This section ensures that any wages required to be paid by reason of the Emergency Paid Sick Leave Act and the Emergency Family and Medical Leave Expansion Act will not be considered wages for purposes of section 3111(a). The Social Security OASDI trust funds are held harmless by transferring funds from the General Fund.

DIVISION H – Budgetary Effects

Technical budgetary provisions.

Suspend the Rules and Pass the Bill, H.R. 6201, with an Amendment

(The amendment strikes all after the enacting clause and inserts a new text)

.....
(Original Signature of Member)

116TH CONGRESS
2^D SESSION

H. R. 6201

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

IN THE HOUSE OF REPRESENTATIVES

MARCH 11, 2020

Mrs. LOWEY (for herself, Mr. SCOTT of Virginia, Mr. NEAL, Mr. BISHOP of Georgia, Ms. DELAURO, Mr. PALLONE, and Mr. PETERSON) introduced the following bill; which was referred to the Committee on Appropriations, and in addition to the Committees on the Budget, and Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

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.

4 (h) DEFINITIONS.—In this section:

5 (1) The term “eligible child” means a child (as
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
14 Act (42 U.S.C. 1751 et seq.) at the school.

15 (2) The term “public health emergency designa-
16 tion” means the declaration of a public health emer-
17 gency, based on an outbreak of SARS–CoV–2 or an-
18 other coronavirus with pandemic potential, by the
19 Secretary of Health and Human Services under sec-
20 tion 319 of the Public Health Service Act (42
21 U.S.C. 247d).

22 (3) The term “school” has the meaning given
23 the term in section 12(d) of the Richard B. Russell
24 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 Administrator
22 of the Centers for Medicare & Medicaid Services, to pay
23 the claims of providers for reimbursement, as described
24 in subsection (a)(3)(D) of such section 2812, for health
25 services consisting of SARS–CoV–2 or COVID–19 related

1 items and services as described in paragraph (1) of section
2 6001(a) of division F of the Families First Coronavirus
3 Response Act (or the administration of such products) or
4 visits described in paragraph (2) of such section for unin-
5 sured individuals: *Provided*, That the term “uninsured in-
6 dividual” in this paragraph means an individual who is
7 not enrolled in—

8 (1) a Federal health care program (as defined
9 under section 1128B(f) of the Social Security Act
10 (42 U.S.C. 1320a-7b(f)), including an individual
11 who is eligible for medical assistance only because of
12 subsection (a)(10)(A)(ii)(XXIII) of Section 1902 of
13 the Social Security Act; or

14 (2) a group health plan or health insurance cov-
15 erage offered by a health insurance issuer in the
16 group or individual market (as such terms are de-
17 fined in section 2791 of the Public Health Service
18 Act (42 U.S.C. 300gg-91)), or a health plan offered
19 under chapter 89 of title 5, United States Code:

20 *Provided further*, That such amount is designated by the
21 Congress as being for an emergency requirement pursuant
22 to section 251(b)(2)(A)(i) of the Balanced Budget and
23 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 that such data is transmitted to
22 the Centers for Disease Control.

23 SEC. 1703. Each amount appropriated or made avail-
24 able by this Act is in addition to amounts otherwise appro-
25 priated for the fiscal year involved.

1 SEC. 1704. No part of any appropriation contained
2 in this Act shall remain available for obligation beyond
3 the current fiscal year unless expressly so provided herein.

4 SEC. 1705. Unless otherwise provided for by this Act,
5 the additional amounts appropriated by this Act to appro-
6 priations accounts shall be available under the authorities
7 and conditions applicable to such appropriations accounts
8 for fiscal year 2020.

9 SEC. 1706. Each amount designated in this Act by
10 the Congress as being for an emergency requirement pur-
11 suant to section 251(b)(2)(A)(i) of the Balanced Budget
12 and Emergency Deficit Control Act of 1985 shall be avail-
13 able (or rescinded or transferred, if applicable) only if the
14 President subsequently so designates all such amounts
15 and transmits such designations to the Congress.

16 SEC. 1707. Any amount appropriated by this Act,
17 designated by the Congress as an emergency requirement
18 pursuant to section 251(b)(2)(A)(i) of the Balanced Budg-
19 et and Emergency Deficit Control Act of 1985 and subse-
20 quently so designated by the President, and transferred
21 pursuant to transfer authorities provided by this Act shall
22 retain such designation.

23 This division may be cited as the “Second
24 Coronavirus Preparedness and Response Supplemental
25 Appropriations Act, 2020”.

1 **DIVISION B—NUTRITION**
2 **WAIVERS**
3 **TITLE I—MAINTAINING ESSEN-**
4 **TIAL ACCESS TO LUNCH FOR**
5 **STUDENTS ACT**

6 **SEC. 2101. SHORT TITLE.**

7 This title may be cited as the “Maintaining Essential
8 Access to Lunch for Students Act” or the “MEALS Act”.

9 **SEC. 2102. WAIVER EXCEPTION FOR SCHOOL CLOSURES**
10 **DUE TO COVID-19.**

11 (a) **IN GENERAL.**—The requirements under section
12 12(l)(1)(A)(iii) of the Richard B. Russell National School
13 Lunch Act (42 U.S.C. 1760(l)(1)(A)(iii)) shall not apply
14 to a qualified COVID-19 waiver.

15 (b) **ALLOWABLE INCREASE IN FEDERAL COSTS.**—
16 Notwithstanding paragraph (4) of section 12(l) of the
17 Richard B. Russell National School Lunch Act (42 U.S.C.
18 1760(l)), the Secretary of Agriculture may grant a quali-
19 fied COVID-19 waiver that increases Federal costs.

20 (c) **TERMINATION AFTER PERIODIC REVIEW.**—The
21 requirements under section 12(l)(5) of the Richard B.
22 Russell National School Lunch Act (42 U.S.C. 1760(l)(5))
23 shall not apply to a qualified COVID-19 waiver.

1 (d) QUALIFIED COVID-19 WAIVER.—In this sec-
2 tion, the term “qualified COVID-19 waiver” means a
3 waiver—

4 (1) requested by a State (as defined in section
5 12(d)(8) of the Richard B. Russell National School
6 Lunch Act (42 U.S.C. 1760(d)(8))) or eligible serv-
7 ice provider under section 12(l) of the Richard B.
8 Russell National School Lunch Act (42 U.S.C.
9 1760(l)); and

10 (2) to waive any requirement under such Act
11 (42 U.S.C. 1751 et seq.) or the Child Nutrition Act
12 of 1966 (42 U.S.C. 1771 et seq.), or any regulation
13 issued under either such Act, for purposes of pro-
14 viding meals and meal supplements under such Acts
15 during a school closure due to COVID-19.

16 **TITLE II—COVID—19 CHILD** 17 **NUTRITION RESPONSE ACT**

18 **SEC. 2201. SHORT TITLE.**

19 This title may be cited as the “COVID-19 Child Nu-
20 trition Response Act”.

21 **SEC. 2202. NATIONAL SCHOOL LUNCH PROGRAM REQUIRE-** 22 **MENT WAIVERS ADDRESSING COVID-19.**

23 (a) NATIONWIDE WAIVER.—

24 (1) IN GENERAL.—Notwithstanding any other
25 provision of law, the Secretary may establish a waiv-

1 er for all States under section 12(l) of the Richard
2 B. Russell National School Lunch Act (42 U.S.C.
3 1760(l)), for purposes of—

4 (A) providing meals and meal supplements
5 under a qualified program; and

6 (B) carrying out subparagraph (A) with
7 appropriate safety measures with respect to
8 COVID–19, as determined by the Secretary.

9 (2) STATE ELECTION.—A waiver established
10 under paragraph (1) shall—

11 (A) notwithstanding paragraph (2) of sec-
12 tion 12(l) of the Richard B. Russell National
13 School Lunch Act (42 U.S.C. 1760(l)), apply
14 automatically to any State that elects to be sub-
15 ject to the waiver without further application;
16 and

17 (B) not be subject to the requirements
18 under paragraph (3) of such section.

19 (b) CHILD AND ADULT CARE FOOD PROGRAM WAIV-
20 ER.—Notwithstanding any other provision of law, the Sec-
21 retary may grant a waiver under section 12(l) of the Rich-
22 ard B. Russell National School Lunch Act (42 U.S.C.
23 1760(l)) to allow non-congregate feeding under a child and
24 adult care food program under section 17 of the Richard

1 B. Russell National School Lunch Act (42 U.S.C. 1766)

2 if such waiver is for the purposes of—

3 (1) providing meals and meal supplements

4 under such child and adult care food program; and

5 (2) carrying out paragraph (1) with appropriate

6 safety measures with respect to COVID–19, as de-

7 termined by the Secretary.

8 (c) MEAL PATTERN WAIVER.—Notwithstanding

9 paragraph (4)(A) of section 12(l) of the Richard B. Rus-

10 sell National School Lunch Act (42 U.S.C. 1760(l)) the

11 Secretary may grant a waiver under such section that re-

12 lates to the nutritional content of meals served if the Sec-

13 retary determines that—

14 (1) such waiver is necessary to provide meals

15 and meal supplements under a qualified program;

16 and

17 (2) there is a supply chain disruption with re-

18 spect to foods served under such a qualified program

19 and such disruption is due to COVID–19.

20 (d) REPORTS.—Each State that receives a waiver

21 under subsection (a), (b), or (c), shall, not later than 1

22 year after the date such State received such waiver, sub-

23 mit a report to the Secretary that includes the following:

24 (1) A summary of the use of such waiver by the

25 State and eligible service providers.

1 (2) A description of whether such waiver re-
2 sulted in improved services to children.

3 (e) SUNSET.—The authority of the Secretary to es-
4 tablish or grant a waiver under this section shall expire
5 on September 30, 2020.

6 (f) DEFINITIONS.—In this section:

7 (1) QUALIFIED PROGRAM.—The term “qualified
8 program” means the following:

9 (A) The school lunch program under the
10 Richard B. Russell National School Lunch Act
11 (42 U.S.C. 1751 et seq.).

12 (B) The school breakfast program under
13 section 4 of the Child Nutrition Act of 1966
14 (42 U.S.C. 1773).

15 (C) The child and adult care food program
16 under section 17 of the Richard B. Russell Na-
17 tional School Lunch Act (42 U.S.C. 1766).

18 (D) The summer food service program for
19 children under section 13 of the Richard B.
20 Russell National School Lunch Act (42 U.S.C.
21 1761).

22 (2) SECRETARY.—The term “Secretary” means
23 the Secretary of Agriculture.

24 (3) STATE.—The term “State” has the mean-
25 ing given such term in section 12(d)(8) of the Rich-

1 ard B. Russell National School Lunch Act (42
2 U.S.C. 1760(d)(8)).

3 **SEC. 2203. PHYSICAL PRESENCE WAIVER UNDER WIC DUR-**
4 **ING CERTAIN PUBLIC HEALTH EMER-**
5 **GENCIES.**

6 (a) WAIVER AUTHORITY.—

7 (1) IN GENERAL.—Notwithstanding any other
8 provision of law, the Secretary may grant a request
9 described in paragraph (2) to—

10 (A) waive the requirement under section
11 17(d)(3)(C)(i) of the Child Nutrition Act of
12 1966 (42 U.S.C. 1786(d)(3)(C)(i)); and

13 (B) defer anthropometric and bloodwork
14 requirements necessary to determine nutritional
15 risk.

16 (2) REQUEST.—A request described in this
17 paragraph is a request made to the Secretary by a
18 State agency to waive, on behalf of the local agencies
19 served by such State agency, the requirements de-
20 scribed in paragraph (1) during any portion of the
21 emergency period (as defined in paragraph (1)(B) of
22 section 1135(g) of the Social Security Act (42
23 U.S.C. 1320b-5(g)) (beginning on or after the date
24 of the enactment of this section).

25 (b) REPORTS.—

1 (1) LOCAL AGENCY REPORTS.—Each local
2 agency that uses a waiver pursuant to subsection (a)
3 shall, not later than 1 year after the date such local
4 agency uses such waiver, submit a report to the
5 State agency serving such local agency that includes
6 the following:

7 (A) A summary of the use of such waiver
8 by the local agency.

9 (B) A description of whether such waiver
10 resulted in improved services to women, infants,
11 and children.

12 (2) STATE AGENCY REPORTS.—Each State
13 agency that receives a waiver under subsection (a)
14 shall, not later than 18 months after the date such
15 State agency received such waiver, submit a report
16 to the Secretary that includes the following:

17 (A) A summary of the reports received by
18 the State agency under paragraph (1).

19 (B) A description of whether such waiver
20 resulted in improved services to women, infants,
21 and children.

22 (c) SUNSET.—The authority under this section shall
23 expire on September 30, 2020.

24 (d) DEFINITIONS.—In this section:

1 (1) LOCAL AGENCY.—The term “local agency”
2 has the meaning given the term in section 17(b) of
3 the Child Nutrition Act of 1966 (42 U.S.C.
4 1786(b)).

5 (2) NUTRITIONAL RISK.—The term “nutritional
6 risk” has the meaning given the term in section
7 17(b) of the Child Nutrition Act of 1966 (42 U.S.C.
8 1786(b)).

9 (3) SECRETARY.—The term “Secretary” means
10 the Secretary of Agriculture.

11 (4) STATE AGENCY.— The term “State agency”
12 has the meaning given the term in section 17(b) of
13 the Child Nutrition Act of 1966 (42 U.S.C.
14 1786(b)).

15 **SEC. 2204. ADMINISTRATIVE REQUIREMENTS WAIVER**
16 **UNDER WIC.**

17 (a) WAIVER AUTHORITY.—

18 (1) IN GENERAL.—Notwithstanding any other
19 provision of law, the Secretary of Agriculture may,
20 if requested by a State agency (as defined in section
21 17(b) of the Child Nutrition Act of 1966 (42 U.S.C.
22 1786(b)), modify or waive any qualified administra-
23 tive requirement with respect to such State agency.

24 (2) QUALIFIED ADMINISTRATIVE REQUIRE-
25 MENT.—In this section, the term “qualified adminis-

1 trative requirement” means a regulatory require-
2 ment issued under section 17 of the Child Nutrition
3 Act of 1966 (42 U.S.C. 1786) that the Secretary of
4 Agriculture determines—

5 (A) cannot be met by a State agency due
6 to COVID–19; and

7 (B) the modification or waiver of which is
8 necessary to provide assistance under such sec-
9 tion.

10 (b) STATE AGENCY REPORTS.—Each State agency
11 that receives a waiver under subsection (a)(1) shall, not
12 later than 1 year after the date such State agency received
13 such waiver, submit a report to the Secretary of Agri-
14 culture that includes the following:

15 (1) A summary of the use of such waiver by the
16 State agency.

17 (2) A description of whether such waiver re-
18 sulted in improved services to women, infants, and
19 children.

20 (c) SUNSET.—The authority under this section shall
21 expire on September 30, 2020.

1 **TITLE III—SNAP WAIVERS**

2 **SEC. 2301. SNAP FLEXIBILITY FOR LOW-INCOME JOBLESS**
3 **WORKERS.**

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
25 and reporting requirements under the Food and Nu-

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-
10 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
19 such request.

20 (3) Any guidance issued under subsection
21 (a)(2).

22 (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 effect, and ending on De-
25 cember 31, 2020, because of a qualifying need

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).

1 “(B) EMPLOYER THRESHOLD.—Section
2 101(4)(A)(i) shall be applied by substituting
3 ‘fewer than 500 employees’ for ‘50 or more em-
4 ployees for each working day during each of 20
5 or more calendar workweeks in the current or
6 preceding calendar year’.

7 “(C) PARENT.—In lieu of the definition in
8 section 101(7), the term ‘parent’, with respect
9 to an employee, means any of the following:

10 “(i) A biological, foster, or adoptive
11 parent of the employee.

12 “(ii) A stepparent of the employee.

13 “(iii) A parent-in-law of the employee.

14 “(iv) A parent of a domestic partner
15 of the employee.

16 “(v) A legal guardian or other person
17 who stood in loco parentis to an employee
18 when the employee was a child.

19 “(2) ADDITIONAL DEFINITIONS.—In addition to
20 the definitions described in paragraph (1), the fol-
21 lowing definitions shall apply with respect to leave
22 under section 102(a)(1)(F):

23 “(A) QUALIFYING NEED RELATED TO A
24 PUBLIC HEALTH EMERGENCY.—The term
25 ‘qualifying need related to a public health emer-

1 agency', with respect to leave, means the em-
2 ployee has a need for leave for one of the fol-
3 lowing:

4 “(i) To comply with a recommenda-
5 tion or order by a public official having ju-
6 risdiction or a health care provider on the
7 basis that—

8 “(I) the physical presence of the
9 employee on the job would jeopardize
10 the health of others because of—

11 “(aa) the exposure of the
12 employee to coronavirus; or

13 “(bb) exhibition of symp-
14 toms of coronavirus by the em-
15 ployee; and

16 “(II) the employee is unable to
17 both perform the functions of the po-
18 sition of such employee and comply
19 with such recommendation or order.

20 “(ii) To care for a family member of
21 an eligible employee with respect to whom
22 a public official having jurisdiction or a
23 health care provider makes a determina-
24 tion that the presence of the family mem-
25 ber in the community would jeopardize the

1 health of other individuals in the commu-
2 nity because of—

3 “(I) the exposure of such family
4 member to coronavirus; or

5 “(II) exhibition of symptoms of
6 coronavirus by such family member.

7 “(iii) To care for the son or daughter
8 under 18 years of age of such employee if
9 the school or place of care has been closed,
10 or the child care provider of such son or
11 daughter is unavailable, due to a public
12 health emergency.

13 “(B) PUBLIC HEALTH EMERGENCY.—The
14 term ‘public health emergency’ means an emer-
15 gency with respect to coronavirus declared by a
16 Federal, State, or local authority.

17 “(C) CHILD CARE PROVIDER.—The term
18 ‘child care provider’ means a provider who re-
19 ceives compensation for providing child care
20 services on a regular basis, including an ‘eligible
21 child care provider’ (as defined in section 658P
22 of the Child Care and Development Block
23 Grant Act of 1990 (42 U.S.C. 9858n)).

24 “(D) CORONAVIRUS.—The term
25 ‘coronavirus’ has the meaning given the term in

1 section 506 of the Coronavirus Preparedness
2 and Response Supplemental Appropriations
3 Act, 2020.

4 “(E) SCHOOL.—The term ‘school’ means
5 an ‘elementary school’ or ‘secondary school’ as
6 such terms are defined in section 8101 of the
7 Elementary and Secondary Education Act of
8 1965 (20 U.S.C. 7801).

9 “(F) FAMILY.—The term ‘family member’,
10 with respect to an employee, means any of the
11 following:

12 “(i) A parent of the employee.

13 “(ii) A spouse of the employee.

14 “(iii) A son or daughter, who is under
15 18 years of age, of the employee.

16 “(iv) An individual who is a pregnant
17 woman, senior citizen, individual with a
18 disability, or has access or functional needs
19 and who is—

20 “(I) a son or daughter of the em-
21 ployee;

22 “(II) a next of kin of the em-
23 ployee or a person for whom the em-
24 ployee is next of kin; or

1 “(III) a grandparent or grand-
2 child of the employee.

3 “(3) REGULATORY AUTHORITIES.—The Sec-
4 retary of Labor shall have the authority to issue reg-
5 ulations for good cause under sections 553(b)(B)
6 and 553(d)(A) of title 5, United States Code—

7 “(A) to exclude certain health care pro-
8 viders and emergency responders from the defi-
9 nition of eligible employee under section
10 110(a)(1)(A); and

11 “(B) to exempt small businesses with fewer
12 than 50 employees from the requirements of
13 section 102(a)(1)(F) when the imposition of
14 such requirements would jeopardize the viability
15 of the business as a going concern.

16 “(b) RELATIONSHIP TO PAID LEAVE.—

17 “(1) UNPAID LEAVE FOR INITIAL 14 DAYS.—

18 “(A) IN GENERAL.—The first 14 days for
19 which an employee takes leave under section
20 102(a)(1)(F) may consist of unpaid leave.

21 “(B) EMPLOYEE ELECTION.—An employee
22 may elect to substitute any accrued vacation
23 leave, personal leave, or medical or sick leave
24 for unpaid leave under section 102(a)(1)(F) in
25 accordance with section 102(d)(2)(B).

1 “(C) EMPLOYER REQUIREMENT.—An em-
2 ployer may not require an employee to sub-
3 stitute any leave as described in subparagraph
4 (B) for leave under section 102(a)(1)(F).

5 “(2) PAID LEAVE FOR SUBSEQUENT DAYS.—

6 “(A) IN GENERAL.—An employer shall
7 provide paid leave for each day of leave under
8 section 102(a)(1)(F) that an employee takes
9 after taking leave under such section for 14
10 days.

11 “(B) CALCULATION.—Paid leave under
12 subparagraph (A) for an employee shall be cal-
13 culated based on—

14 “(i) an amount that is not less than
15 two-thirds of an employee’s regular rate of
16 pay (as determined under section 7(e) of
17 the Fair Labor Standards Act of 1938 (29
18 U.S.C. 207(e)); and

19 “(ii) the number of hours the em-
20 ployee would otherwise be normally sched-
21 uled to work (or the number of hours cal-
22 culated under subparagraph (C)).

23 “(C) VARYING SCHEDULE HOURS CAL-
24 CULATION.—In the case of an employee whose
25 schedule varies from week to week to such an

1 extent that an employer is unable to determine
2 with certainty the number of hours the em-
3 ployee would have worked if such employee had
4 not taken leave under section 102(a)(1)(F), the
5 employer shall use the following in place of such
6 number:

7 “(i) Subject to clause (ii), a number
8 equal to the average number of hours that
9 the employee was scheduled per day over
10 the 6-month period ending on the date on
11 which the employee takes such leave, in-
12 cluding hours for which the employee took
13 leave of any type.

14 “(ii) If the employee did not work
15 over such period, the reasonable expecta-
16 tion of the employee at the time of hiring
17 of the average number of hours per day
18 that the employee would normally be
19 scheduled to work.

20 “(c) NOTICE.—In any case where the necessity for
21 leave under section 102(a)(1)(F) for the purpose described
22 in subsection (a)(2)(A)(iii) is foreseeable, an employee
23 shall provide the employer with such notice of leave as is
24 practicable.

25 “(d) RESTORATION TO POSITION.—

1 “(1) IN GENERAL.—Section 104(a)(1) shall not
2 apply with respect to an employee of an employer
3 who employs fewer than 25 employees if the condi-
4 tions described in paragraph (2) are met.

5 “(2) CONDITIONS.—The conditions described in
6 this paragraph are the following:

7 “(A) The employee takes leave under sec-
8 tion 102(a)(1)(F).

9 “(B) The position held by the employee
10 when the leave commenced does not exist due to
11 economic conditions or other changes in oper-
12 ating conditions of the employer—

13 “(i) that affect employment; and

14 “(ii) are caused by a public health
15 emergency during the period of leave.

16 “(C) The employer makes reasonable ef-
17 forts to restore the employee to a position
18 equivalent to the position the employee held
19 when the leave commenced, with equivalent em-
20 ployment benefits, pay, and other terms and
21 conditions of employment.

22 “(D) If the reasonable efforts of the em-
23 ployer under subparagraph (C) fail, the em-
24 ployer makes reasonable efforts during the pe-
25 riod described in paragraph (3) to contact the

1 employee if an equivalent position described in
2 subparagraph (C) becomes available.

3 “(3) CONTACT PERIOD.—The period described
4 under this paragraph is the 1-year period beginning
5 on the earlier of—

6 “(A) the date on which the qualifying need
7 related to a public health emergency concludes;
8 or

9 “(B) the date that is 12 weeks after the
10 date on which the employee’s leave under sec-
11 tion 102(a)(1)(F) commences.”.

12 **SEC. 3103. EMPLOYMENT UNDER MULTI-EMPLOYER BAR-**
13 **GAINING AGREEMENTS.**

14 (a) EMPLOYERS.—An employer signatory to a multi-
15 employer collective bargaining agreement may, consistent
16 with its bargaining obligations and its collective bar-
17 gaining agreement, fulfill its obligations under section
18 110(b)(2) of title I of the Family and Medical Leave Act
19 of 1993, as added by the Families First Coronavirus Re-
20 sponse Act, by making contributions to a multiemployer
21 fund, plan, or program based on the paid leave each of
22 its employees is entitled to under such section while work-
23 ing under the multiemployer collective bargaining agree-
24 ment, provided that the fund, plan, or program enables
25 employees to secure pay from such fund, plan, or program

1 based on hours they have worked under the multiemployer
2 collective bargaining agreement for paid leave taken under
3 section 102(a)(1)(F) of title I of the Family and Medical
4 Leave Act of 1993, as added by the Families First
5 Coronavirus Response Act.

6 (b) EMPLOYEES.—Employees who work under a mul-
7 tiemployer collective bargaining agreement into which
8 their employers make contributions as provided in sub-
9 section (a) may secure pay from such fund, plan, or pro-
10 gram based on hours they have worked under the multiem-
11 ployer collective bargaining agreement for paid leave taken
12 under section 102(a)(1)(F) of title I of the Family and
13 Medical Leave Act of 1993, as added by the Families First
14 Coronavirus Response Act.

15 **SEC. 3104. SPECIAL RULE FOR CERTAIN EMPLOYERS.**

16 An employer under 110(a)(B) shall not be subject to
17 section 107(a) for a violation of section 102(a)(1)(F) if
18 the employer does not meet the definition of employer set
19 forth at Section 101(4)(A)(i).

20 **SEC. 3105. EFFECTIVE DATE.**

21 This Act shall take effect not later than 15 days after
22 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-
10 tification by the Secretary of Labor to the Secretary
11 of the Treasury that the State meets the require-
12 ments of paragraph (2); and

13 “(ii) only with respect to a State in which the
14 number of unemployment compensation claims has
15 increased by at least 10 percent over the same quar-
16 ter in the previous calendar year, the remainder
17 shall be transferred to the account of such State
18 upon a certification by the Secretary of Labor to the
19 Secretary of the Treasury that the State meets the
20 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
24 notification of the availability of unemployment com-
25 pensation to employees at the time of separation

1 from employment. Such notification may be based
2 on model notification language issued by the Sec-
3 retary of Labor.

4 “(B) The State ensures that applications for
5 unemployment compensation, and assistance with
6 the application process, are accessible in at least two
7 of the following: in-person, by phone, or online.

8 “(C) The State notifies applicants when an ap-
9 plication is received and is being processed, and in
10 any case in which an application is unable to be
11 processed, provides information about steps the ap-
12 plicant can take to ensure the successful processing
13 of the application.

14 “(3) The requirements of this paragraph with respect
15 to a State are the following:

16 “(A) The State has expressed its commitment
17 to maintain and strengthen access to the unemploy-
18 ment compensation system, including through initial
19 and continued claims.

20 “(B) The State has demonstrated steps it has
21 taken or will take to ease eligibility requirements
22 and access to unemployment compensation for claim-
23 ants, including waiving work search requirements
24 and the waiting week, and non-charging employers
25 directly impacted by COVID–19 due to an illness in

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 reciprocity 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 reciprocity 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-**
23 **VANCES.**

24 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 **LOYMENT 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-
13 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
18 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.

1 **DIVISION E—EMERGENCY PAID**
2 **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 for any
9 of the following uses:

10 (1) To self-isolate because the employee is diag-
11 nosed with coronavirus.

12 (2) To obtain a medical diagnosis or care if
13 such employee is experiencing the symptoms of
14 coronavirus.

15 (3) To comply with a recommendation or order
16 by a public official with jurisdiction or a health care
17 provider on the basis that the physical presence of
18 the employee on the job would jeopardize the health
19 of others because of—

20 (A) the exposure of the employee to
21 coronavirus; or

22 (B) exhibition of symptoms of coronavirus
23 by the employee.

24 (4) To care for or assist a family member of the
25 employee—

1 (A) who—

2 (i) is self-isolating because such family
3 member has been diagnosed with
4 coronavirus; or

5 (ii) is experiencing symptoms of
6 coronavirus and needs to obtain medical
7 diagnosis or care.

8 (B) with respect to whom a public official
9 with jurisdiction or a health care provider
10 makes a determination that the presence of the
11 family member in the community would jeop-
12 ardize the health of other individuals in the
13 community because of—

14 (i) the exposure of such family mem-
15 ber to the coronavirus; or

16 (ii) exhibition of symptoms of
17 coronavirus by such family member.

18 (5) To care for the child of such employee if the
19 school or place of care has been closed, or the child
20 care provider of such child is unavailable, due to
21 coronavirus.

22 (b) DURATION OF PAID SICK TIME.—

23 (1) IN GENERAL.—An employee shall be enti-
24 tled to paid sick time for an amount of hours deter-
25 mined under paragraph (2).

1 (2) AMOUNT OF HOURS.—The amount of hours
2 of paid sick time to which an employee is entitled
3 shall be as follows:

4 (A) For full-time employees, 80 hours.

5 (B) For part-time employees, a number of
6 hours equal to the number of hours that such
7 employee works, on average, over a 2-week pe-
8 riod.

9 (3) CARRYOVER.—Paid sick time under this
10 section shall not carry over from 1 year to the next.

11 (c) EMPLOYER'S TERMINATION OF PAID SICK
12 TIME.—Paid sick time provided to an employee under this
13 Act shall cease beginning with the employee's next sched-
14 uled workshift immediately following the termination of
15 the need for paid sick time under subsection (a).

16 (d) EMPLOYERS WITH EXISTING POLICIES.—With
17 respect to an employer that provides paid leave on the day
18 before the date of enactment of this Act—

19 (1) the paid sick time under this Act shall be
20 made available to employees of the employer in addi-
21 tion to such paid leave; and

22 (2) the employer may not change such paid
23 leave on or after such date of enactment to avoid
24 being subject to paragraph (1).

1 (e) PROHIBITION.—An employer may not require, as
2 a condition of providing paid sick time under this Act, that
3 the employee involved search for or find a replacement em-
4 ployee to cover the hours during which the employee is
5 using paid sick time.

6 (f) USE OF PAID SICK TIME.—

7 (1) IN GENERAL.—The paid sick time under
8 subsection (a) shall be available for immediate use
9 by the employee for the purposes described in such
10 subsection, regardless of how long the employee has
11 been employed by an employer.

12 (2) SEQUENCING.—

13 (A) IN GENERAL.—An employee may first
14 use the paid sick time under subsection (a) for
15 the purposes described in such subsection.

16 (B) PROHIBITION.—An employer may not
17 require an employee to use other paid leave pro-
18 vided by the employer to the employee before
19 the employee uses the paid sick time under sub-
20 section (a).

21 **SEC. 5103. NOTICE.**

22 (a) IN GENERAL.—Each employer shall post and
23 keep posted, in conspicuous places on the premises of the
24 employer where notices to employees are customarily post-

1 ed, a notice, to be prepared or approved by the Secretary
2 of Labor, of the requirements described in this Act.

3 (b) MODEL NOTICE.—Not later than 7 days after the
4 date of enactment of this Act, the Secretary of Labor shall
5 make publicly available a model of a notice that meets the
6 requirements of subsection (a).

7 **SEC. 5104. PROHIBITED ACTS.**

8 It shall be unlawful for any employer to discharge,
9 discipline, or in any other manner discriminate against
10 any employee who—

11 (1) takes leave in accordance with this Act; and

12 (2) has filed any complaint or instituted or
13 caused to be instituted any proceeding under or re-
14 lated to this Act (including a proceeding that seeks
15 enforcement of this Act), or has testified or is about
16 to testify in any such proceeding.

17 **SEC. 5105. ENFORCEMENT.**

18 (a) UNPAID SICK LEAVE.—An employer who violates
19 section 2 shall—

20 (1) be considered to have failed to pay min-
21 imum wages in violation of section 6 of the Fair
22 Labor Standards Act of 1938 (29 U.S.C. 206); and

23 (2) be subject to the penalties described in sec-
24 tions 16 and 17 of such Act (29 U.S.C. 216; 217)
25 with respect to such violation.

1 (b) UNLAWFUL TERMINATION.—An employer who
2 willfully violates section 4 shall—

3 (1) be considered to be in violation of section
4 15(a)(3) of the Fair Labor Standards Act of 1938
5 (29 U.S.C. 215(a)(3)); and

6 (2) be subject to the penalties described in sec-
7 tions 16 and 17 of such Act (29 U.S.C. 216; 217)
8 with respect to such violation.

9 **SEC. 5106. EMPLOYMENT UNDER MULTI-EMPLOYER BAR-**
10 **GAINING AGREEMENTS.**

11 (a) EMPLOYERS.—An employer signatory to a multi-
12 employer collective bargaining agreement may, consistent
13 with its bargaining obligations and its collective bar-
14 gaining agreement, fulfill its obligations under this Act by
15 making contributions to a multiemployer fund, plan, or
16 program based on the hours of paid sick time each of its
17 employees is entitled to under this Act while working
18 under the multiemployer collective bargaining agreement,
19 provided that the fund, plan, or program enables employ-
20 ees to secure pay from such fund, plan, or program based
21 on hours they have worked under the multiemployer collec-
22 tive bargaining agreement and for the uses specified under
23 section 2(a).

24 (b) EMPLOYEES.—Employees who work under a mul-
25 tiemployer collective bargaining agreement into which

1 their employers make contributions as provided in sub-
2 section (a) may secure pay from such fund, plan, or pro-
3 gram based on hours they have worked under the multiem-
4 ployer collective bargaining agreement for the uses speci-
5 fied in section 2(a).

6 **SEC. 5107. RULES OF CONSTRUCTION.**

7 Nothing in this Act shall be construed—

8 (1) to in any way diminish the rights or bene-
9 fits that an employee is entitled to under any—

10 (A) other Federal, State, or local law;

11 (B) collective bargaining agreement; or

12 (C) existing employer policy; or

13 (2) to require financial or other reimbursement
14 to an employee from an employer upon the employ-
15 ee's termination, resignation, retirement, or other
16 separation from employment for paid sick time
17 under this Act that has not been used by such em-
18 ployee.

19 **SEC. 5108. EFFECTIVE DATE.**

20 This Act, and the requirements under this Act, shall
21 take effect not later than 15 days after the date of enact-
22 ment of this Act.

23 **SEC. 5109. SUNSET.**

24 This Act, and the requirements under this Act, shall
25 expire on December 31, 2020.

1 **SEC. 5110. DEFINITIONS.**

2 For purposes of the Act:

3 (1) CHILD.—The term “child” means a biological,
4 cal, foster, or adopted child, a stepchild, a child of
5 a domestic partner, a legal ward, or a child of a person
6 standing in loco parentis under 18 years of age.

7 (2) CORONAVIRUS.—The term “coronavirus”
8 has the meaning given the term in section 506 of the
9 Coronavirus Preparedness and Response Supplemental
10 Appropriations Act, 2020.

11 (3) DOMESTIC PARTNER.—

12 (A) IN GENERAL.—The term “domestic
13 partner”, with respect to an individual, means
14 another individual with whom the individual is
15 in a committed relationship.

16 (B) COMMITTED RELATIONSHIP DEFINED.—The term “committed relationship”
17 means a relationship between 2 individuals,
18 each at least 18 years of age, in which each individual
19 is the other individual’s sole domestic
20 partner and both individuals share responsibility
21 for a significant measure of each other’s
22 common welfare. The term includes any such
23 relationship between 2 individuals that is granted
24 legal recognition by a State or political subdivision
25 of a State as a marriage or analogous
26

1 relationship, including a civil union or domestic
2 partnership.

3 (4) EMPLOYEE.—The terms “employee” means
4 an individual who is—

5 (A)(i) an employee, as defined in section
6 3(e) of the Fair Labor Standards Act of 1938
7 (29 U.S.C. 203(e)), who is not covered under
8 subparagraph (E) or (F), including such an em-
9 ployee of the Library of Congress, except that
10 a reference in such section to an employer shall
11 be considered to be a reference to an employer
12 described in clauses (i)(I) and (ii) of paragraph
13 (5)(A); or

14 (ii) an employee of the Government Ac-
15 countability Office;

16 (B) a State employee described in section
17 304(a) of the Government Employee Rights Act
18 of 1991 (42 U.S.C. 2000e–16c(a));

19 (C) a covered employee, as defined in sec-
20 tion 101 of the Congressional Accountability
21 Act of 1995 (2 U.S.C. 1301), other than an ap-
22 plicant for employment;

23 (D) a covered employee, as defined in sec-
24 tion 411(c) of title 3, United States Code;

1 (E) a Federal officer or employee covered
2 under subchapter V of chapter 63 of title 5,
3 United States Code; or

4 (F) any other individual occupying a posi-
5 tion in the civil service (as that term is defined
6 in section 2101(1) of title 5, United States
7 Code).

8 (5) EMPLOYER.—

9 (A) IN GENERAL.—The term “employer”
10 means a person who is—

11 (i)(I) a covered employer, as defined
12 in subparagraph (B), who is not covered
13 under subclause (V);

14 (II) an entity employing a State em-
15 ployee described in section 304(a) of the
16 Government Employee Rights Act of 1991;

17 (III) an employing office, as defined
18 in section 101 of the Congressional Ac-
19 countability Act of 1995;

20 (IV) an employing office, as defined in
21 section 411(c) of title 3, United States
22 Code; or

23 (V) an Executive Agency as defined in
24 section 105 of title 5, United States Code,

1 and including the U.S. Postal Service and
2 the Postal Regulatory Commission; and

3 (ii) engaged in commerce (including
4 government), or an industry or activity af-
5 fecting commerce (including government),
6 as defined in subparagraph (B)(iii).

7 (B) COVERED EMPLOYER.—

8 (i) IN GENERAL.—In subparagraph
9 (A)(i)(I), the term “covered employer”—

10 (I) means any person engaged in
11 commerce or in any industry or activ-
12 ity affecting commerce that—

13 (aa) in the case of a private
14 entity or individual, employs
15 fewer than 500 employees; and

16 (bb) in the case of a public
17 agency or any other entity that is
18 not a private entity or individual,
19 employs 1 or more employees;

20 (II) includes—

21 (aa) includes any person act-
22 ing directly or indirectly in the
23 interest of an employer in rela-
24 tion to an employee (within the
25 meaning of such phrase in sec-

1 tion 3(d) of the Fair Labor
2 Standards Act of 1938 (29
3 U.S.C. 203(d)); and

4 (bb) any successor in inter-
5 est of an employer;

6 (III) includes any “public agen-
7 cy”, as defined in section 3(x) of the
8 Fair Labor Standards Act of 1938
9 (29 U.S.C. 203(x)); and

10 (IV) includes the Government
11 Accountability Office and the Library
12 of Congress.

13 (ii) PUBLIC AGENCY.—For purposes
14 of clause (i)(IV), a public agency shall be
15 considered to be a person engaged in com-
16 merce or in an industry or activity affect-
17 ing commerce.

18 (iii) DEFINITIONS.—For purposes of
19 this subparagraph:

20 (I) COMMERCE.—The terms
21 “commerce” and “industry or activity
22 affecting commerce” means any activ-
23 ity, business, or industry in commerce
24 or in which a labor dispute would
25 hinder or obstruct commerce or the

1 free flow of commerce, and include
2 “commerce” and any “industry affect-
3 ing commerce”, as defined in para-
4 graphs (1) and (3) of section 501 of
5 the Labor Management Relations Act
6 of 1947 (29 U.S.C. 142 (1) and (3)).

7 (II) EMPLOYEE.—The term “em-
8 ployee” has the same meaning given
9 such term in section 3(e) of the Fair
10 Labor Standards Act of 1938 (29
11 U.S.C. 203(e)).

12 (III) PERSON.—The term “per-
13 son” has the same meaning given
14 such term in section 3(a) of the Fair
15 Labor Standards Act of 1938 (29
16 U.S.C. 203(a)).

17 (6) FAMILY MEMBER.—The term “family mem-
18 ber”, with respect to an employee, means any of the
19 following:

20 (A) A parent of the employee.

21 (B) A spouse of the employee.

22 (C) A child of the employee.

23 (D) An individual who is a pregnant
24 woman, senior citizen, individual with a dis-

1 ability, or has access or functional needs and
2 who is—

3 (i) a sibling of the employee;

4 (ii) a next of kin of the employee or
5 a person for whom the employee is next of
6 kin; or

7 (iii) a grandparent or grandchild of
8 the employee.

9 (7) FLSA TERMS.—The terms “employ” and
10 “State” have the meanings given such terms in sec-
11 tion 3 of the Fair Labor Standards Act of 1938 (29
12 U.S.C. 203).

13 (8) FMLA TERMS.—The terms “health care
14 provider” and “next of kin” have the meanings
15 given such terms in section 101 of the Family and
16 Medical Leave Act of 1993 (29 U.S.C. 2611).

17 (9) PAID SICK TIME.—

18 (A) IN GENERAL.—The term “paid sick
19 time” means an increment of compensated leave
20 that—

21 (i) is provided by an employer for use
22 during an absence from employment for a
23 reason described in any paragraph of sec-
24 tion 2(a); and

1 (ii) is calculated based on the employ-
2 ee's required compensation under subpara-
3 graph (B) and the number of hours the
4 employee would otherwise be normally
5 scheduled to work (or the number of hours
6 calculated under subparagraph (C)).

7 (B) REQUIRED COMPENSATION.—

8 (i) IN GENERAL.—The employee's re-
9 quired compensation under this subpara-
10 graph (B) shall be not less than the great-
11 er 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.—With respect to any paid
3 sick time provided for any use described in
4 paragraph (a)(4) or (a)(5), the employee’s
5 required compensation under this subpara-
6 graph (B) shall be two-thirds of the
7 amount described in clause (B)(i).

8 (C) VARYING SCHEDULE HOURS CALCULA-
9 TION.—In the case of a part-time employee de-
10 scribed in section 2(b)(2)(B) whose schedule
11 varies from week to week to such an extent that
12 an employer is unable to determine with cer-
13 tainty the number of hours the employee would
14 have worked if such employee had not taken
15 paid sick time under section 2(a), the employer
16 shall use the following in place of such number:

17 (i) Subject to clause (ii), a number
18 equal to the average number of hours that
19 the employee was scheduled per day over
20 the 6-month period ending on the date on
21 which the employee takes the paid sick
22 time, including hours for which the em-
23 ployee took leave of any type.

24 (ii) If the employee did not work over
25 such period, the reasonable expectation of

1 the employee at the time of hiring of the
2 average number of hours per day that the
3 employee would normally be scheduled to
4 work.

5 (D) GUIDELINES.—Not later than 15 days
6 after the date of the enactment of this Act, the
7 Secretary of Labor shall issue guidelines to as-
8 sist employers in calculating the amount of paid
9 sick time under subparagraph (A).

10 (E) REASONABLE NOTICE.—After the first
11 workday (or portion thereof) an employee re-
12 ceives paid sick time under this Act, an em-
13 ployer may require the employee to follow rea-
14 sonable notice procedures in order to continue
15 receiving such paid sick time.

16 (10) PARENT.—The term “parent”, with re-
17 spect to an employee, means any of the following:

18 (A) A biological, foster, or adoptive parent
19 of the employee.

20 (B) A stepparent of the employee.

21 (C) A parent-in-law of the employee.

22 (D) A parent of a domestic partner of the
23 employee.

1 (E) A legal guardian or other person who
2 stood in loco parentis to an employee when the
3 employee was a child.

4 (11) PUBLIC HEALTH EMERGENCY.—The term
5 “public health emergency” means an emergency with
6 respect to coronavirus declared by a Federal, State,
7 or local authority.

8 (12) SPOUSE.—The term “spouse” has the
9 meaning given such term in section 101 of the Fam-
10 ily and Medical Leave Act of 1993 (29 U.S.C.
11 2611), except that such term also includes a “do-
12 mestic partner”.

13 **DIVISION F—HEALTH** 14 **PROVISIONS**

15 **SEC. 6001. COVERAGE OF TESTING FOR COVID-19.**

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

1 section 1135(g) of the Social Security Act (42 U.S.C.
2 1320b–5(g)) beginning on or after the date of the enact-
3 ment of this Act:

4 (1) In vitro diagnostic products (as defined in
5 section 809.3(a) of title 21, Code of Federal Regula-
6 tions) for the detection of SARS–CoV–2 or the diag-
7 nosis of the virus that causes COVID–19 that are
8 approved, cleared, or authorized under section
9 510(k), 513, 515 or 564 of the Federal Food, Drug,
10 and Cosmetic Act, and the administration of such in
11 vitro diagnostic products.

12 (2) Items and services furnished to an indi-
13 vidual during health care provider office visits, ur-
14 gent care center visits, and emergency room visits
15 that result in an order for or administration of an
16 in vitro diagnostic product described in paragraph
17 (1), but only to the extent such items and services
18 relate to the furnishing or administration of such
19 product or to the evaluation of such individual for
20 purposes of determining the need of such individual
21 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 Retirement
4 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. 1395l) 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 “(2) SPECIFIED OUTPATIENT PAYMENT PROVI-
12 SION.—A specified outpatient payment provision de-
13 scribed in this paragraph is any of the following:

14 “(A) The hospital outpatient prospective
15 payment system under subsection (t).

16 “(B) The physician fee schedule under sec-
17 tion 1848.

18 “(C) The prospective payment system de-
19 veloped under section 1834(o).

20 “(D) Section 1834(g), with respect to an
21 outpatient critical access hospital service.

22 “(E) The payment basis determined in
23 regulations pursuant to section 1833(a)(3) for
24 rural health clinic services.”.

1 (b) CLAIMS MODIFIER.—The Secretary of Health
2 and Human Services shall provide for an appropriate
3 modifier (or other identifier) to include on claims to iden-
4 tify, for purposes of subparagraph (DD) of section
5 1833(a)(1), as added by subsection (a), specified COVID-
6 19 testing-related services described in paragraph (1) of
7 section 1833(cc) of the Social Security Act, as added by
8 subsection (a), for which payment may be made under a
9 specified outpatient payment provision described in para-
10 graph (2) of such subsection.

11 (c) IMPLEMENTATION.—Notwithstanding any other
12 provision of law, the Secretary of Health and Human
13 Services may implement the provisions of, including
14 amendments made by, this section through program in-
15 struction or otherwise.

16 **SECTION 6003. COVERAGE OF TESTING FOR COVID-19 AT**
17 **NO COST SHARING UNDER THE MEDICARE**
18 **ADVANTAGE PROGRAM.**

19 (a) IN GENERAL.—Section 1852(a)(1)(B) of the So-
20 cial Security Act (42 U.S.C. 1395w-22(a)(1)(B)) is
21 amended—

22 (1) in clause (iv)—

23 (A) by redesignating subclause (IV) as
24 subclause (VI); and

1 (B) by inserting after subclause (III) the
2 following new subclauses:

3 “(IV) Clinical diagnostic labora-
4 tory test administered during any por-
5 tion of the emergency period defined
6 in paragraph (1)(B) of section
7 1135(g) beginning on or after the
8 date of the enactment of the Families
9 First Coronavirus Response Act for
10 the detection of SARS-CoV-2 or the
11 diagnosis of the virus that causes
12 COVID-19 and the administration of
13 such test.

14 “(V) Specified COVID-19 test-
15 ing-related services (as described in
16 section 1833(cc)(1)) for which pay-
17 ment would be payable under a speci-
18 fied outpatient payment provision de-
19 scribed in section 1833(cc)(2).”;

20 (2) in clause (v), by inserting “, other than sub-
21 clauses (IV) and (V) of such clause,” after “clause
22 (iv)”;

23 (3) by adding at the end the following new
24 clause:

1 “(vi) PROHIBITION OF APPLICATION
2 OF CERTAIN REQUIREMENTS FOR COVID-19
3 TESTING.—In the case of a product or
4 service described in subclause (IV) or (V),
5 respectively, of clause (iv) that is adminis-
6 tered or furnished during any portion of
7 the emergency period described in such
8 subclause beginning on or after the date of
9 the enactment of this clause, an MA plan
10 may not impose any prior authorization or
11 other utilization management requirements
12 with respect to the coverage of such a
13 product or service under such plan.”.

14 (b) IMPLEMENTATION.—Notwithstanding any other
15 provision of law, the Secretary of Health and Human
16 Services may implement the amendments made by this
17 section by program instruction or otherwise.

18 **SECTION 6004. COVERAGE AT NO COST SHARING OF**
19 **COVID-19 TESTING UNDER MEDICAID AND**
20 **CHIP.**

21 (a) MEDICAID.—

22 (1) IN GENERAL.—Section 1905(a)(3) of the
23 Social Security Act (42 U.S.C. 1396d(a)(3)) is
24 amended—

1 (A) by striking “other laboratory” and in-
2 serting “(A) other laboratory”;

3 (B) by inserting “and” after the semicolon;
4 and

5 (C) by adding at the end the following new
6 subparagraph:

7 “(B) in vitro diagnostic products (as defined in
8 section 809.3(a) of title 21, Code of Federal Regula-
9 tions) administered during any portion of the emer-
10 gency period defined in paragraph (1)(B) of section
11 1135(g) beginning on or after the date of the enact-
12 ment of this subparagraph for the detection of
13 SARS-CoV-2 or the diagnosis of the virus that
14 causes COVID-19 that are approved, cleared, or au-
15 thorized under section 510(k), 513, 515 or 564 of
16 the Federal Food, Drug, and Cosmetic Act, and the
17 administration of such in vitro diagnostic products;”.

18 (2) NO COST SHARING.—

19 (A) IN GENERAL.—Subsections (a)(2) and
20 (b)(2) of section 1916 of the Social Security
21 Act (42 U.S.C. 1396o) are each amended—

22 (i) in subparagraph (D), by striking
23 “or” at the end;

24 (ii) in subparagraph (E), by striking
25 “; and” and inserting a comma; and

1 (iii) by adding at the end the fol-
2 lowing new subparagraphs:

3 “(F) any in vitro diagnostic product de-
4 scribed in section 1905(a)(3)(B) that is admin-
5 istered during any portion of the emergency pe-
6 riod described in such section beginning on or
7 after the date of the enactment of this subpara-
8 graph (and the administration of such product),
9 or

10 “(G) COVID–19 testing-related services
11 for which payment may be made under the
12 State plan; and”.

13 (B) APPLICATION TO ALTERNATIVE COST
14 SHARING.—Section 1916A(b)(3)(B) of the So-
15 cial Security Act (42 U.S.C. 1396o–1(b)(3)(B))
16 is amended by adding at the end the following
17 new clause:

18 “(xi) Any in vitro diagnostic product
19 described in section 1905(a)(3)(B) that is
20 administered during any portion of the
21 emergency period described in such section
22 beginning on or after the date of the enact-
23 ment of this clause (and the administration
24 of such product) and any visit described in

1 section 1916(a)(2)(G) that is furnished
2 during any such portion.”.

3 (C) CLARIFICATION.—The amendments
4 made this paragraph shall apply with respect to
5 a State plan of a territory in the same manner
6 as a State plan of one of the 50 States.

7 (3) STATE OPTION TO PROVIDE COVERAGE FOR
8 UNINSURED INDIVIDUALS.—

9 (A) IN GENERAL.—Section 1902(a)(10) of
10 the Social Security Act (42 U.S.C.
11 1396a(a)(10)) is amended—

12 (i) in subparagraph (A)(ii)—

13 (I) in subclause (XXI), by strik-
14 ing “or” at the end;

15 (II) in subclause (XXII), by add-
16 ing “or” at the end; and

17 (III) by adding at the end the
18 following new subclause:

19 “(XXIII) during any portion of
20 the emergency period defined in para-
21 graph (1)(B) of section 1135(g) be-
22 ginning on or after the date of the en-
23 actment of this subclause, who are un-
24 insured individuals (as defined in sub-
25 section (ss));”; and

1 (ii) in the matter following subpara-
2 graph (G)—

3 (I) by striking “and (XVII)” and
4 inserting “, (XVII)”;

5 (II) by inserting after “instead of
6 through subclause (VIII)” the fol-
7 lowing: “, and (XVIII) the medical as-
8 sistance made available to an unin-
9 sured individual (as defined in sub-
10 section (ss)) who is eligible for med-
11 ical assistance only because of sub-
12 paragraph (A)(ii)(XXIII) shall be lim-
13 ited to medical assistance for any in
14 vitro diagnostic product described in
15 section 1905(a)(3)(B) that is adminis-
16 tered during any portion of the emer-
17 gency period described in such section
18 beginning on or after the date of the
19 enactment of this subclause (and the
20 administration of such product) and
21 any visit described in section
22 1916(a)(2)(G) that is furnished dur-
23 ing any such portion”.

24 (B) RECEIPT AND INITIAL PROCESSING OF
25 APPLICATIONS AT CERTAIN LOCATIONS.—Sec-

1 tion 1902(a)(55) of the Social Security Act (42
2 U.S.C. 1396a(a)(55)) is amended, in the matter
3 preceding subparagraph (A), by striking “or
4 (a)(10)(A)(ii)(IX)” and inserting
5 “(a)(10)(A)(ii)(IX), or (a)(10)(A)(ii)(XXIII)”.

6 (C) UNINSURED INDIVIDUAL DEFINED.—
7 Section 1902 of the Social Security Act (42
8 U.S.C. 1396a) is amended by adding at the end
9 the following new subsection:

10 “(ss) UNINSURED INDIVIDUAL DEFINED.—For pur-
11 poses of this section, the term ‘uninsured individual’
12 means, notwithstanding any other provision of this title,
13 any individual who is—

14 “(1) not described in subsection (a)(10)(A)(i);
15 and

16 “(2) not enrolled in a Federal health care pro-
17 gram (as defined in section 1128B(f)), a group
18 health plan, group or individual health insurance
19 coverage offered by a health insurance issuer (as
20 such terms are defined in section 2791 of the Public
21 Health Service Act), or a health plan offered under
22 chapter 89 of title 5, United States Code.”.

23 (D) FEDERAL MEDICAL ASSISTANCE PER-
24 CENTAGE.—Section 1905(b) of the Social Secu-
25 rity Act (42 U.S.C. 1396d(b)) is amended by

1 adding at the end the following new sentence:
2 “Notwithstanding the first sentence of this sub-
3 section, the Federal medical assistance percent-
4 age shall be 100 per centum with respect to
5 (and, notwithstanding any other provision of
6 this title, available for) medical assistance pro-
7 vided to uninsured individuals (as defined in
8 section 1902(ss)) who are eligible for such as-
9 sistance only on the basis of section
10 1902(a)(10)(A)(ii)(XXIII) and with respect to
11 expenditures described in section 1903(a)(7)
12 that a State demonstrates to the satisfaction of
13 the Secretary are attributable to administrative
14 costs related to providing for such medical as-
15 sistance to such individuals under the State
16 plan.”.

17 (b) CHIP.—

18 (1) IN GENERAL.—Section 2103(c) of the So-
19 cial Security Act (42 U.S.C. 1397cc(e)) is amended
20 by adding at the end the following paragraph:

21 “(9) CERTAIN IN VITRO DIAGNOSTIC PRODUCTS
22 FOR COVID-19 TESTING.—The child health assist-
23 ance provided to a targeted low-income child shall
24 include coverage of any in vitro diagnostic product
25 described in section 1905(a)(3)(B) that is adminis-

1 tered during any portion of the emergency period de-
2 scribed in such section beginning on or after the
3 date of the enactment of this subparagraph (and the
4 administration of such product).”.

5 (2) COVERAGE FOR TARGETED LOW-INCOME
6 PREGNANT WOMEN.—Section 2112(b)(4) of the So-
7 cial Security Act (42 U.S.C. 1397ll(b)(4)) is amend-
8 ed by inserting “under section 2103(c)” after “same
9 requirements”.

10 (3) PROHIBITION OF COST SHARING.—Section
11 2103(e)(2) of the Social Security Act (42 U.S.C.
12 1397ee(e)(2)) is amended—

13 (A) in the paragraph header, by inserting
14 “, COVID–19 TESTING,” before “OR PREGNANCY-
15 RELATED ASSISTANCE”; and

16 (B) by striking “category of services de-
17 scribed in subsection (c)(1)(D) or” and insert-
18 ing “categories of services described in sub-
19 section (c)(1)(D), in vitro diagnostic products
20 described in subsection (c)(9) (and administra-
21 tion of such products), visits described in sec-
22 tion 1916(a)(2)(G), or”.

1 **SEC. 6005. TREATMENT OF PERSONAL RESPIRATORY PRO-**
2 **TECTIVE DEVICES AS COVERED COUNTER-**
3 **MEASURES.**

4 Section 319F–3(i)(1) of the Public Health Service
5 Act (42 U.S.C. 247d–6d(i)(1)) is amended—

6 (1) in subparagraph (B), by striking “or” at
7 the end; and

8 (2) in subparagraph (C), by striking the period
9 at the end and inserting “; or”; and

10 (3) by adding at the end the following new sub-
11 paragraph:

12 “(D) a personal respiratory protective de-
13 vice that is—

14 “(i) approved by the National Insti-
15 tute for Occupational Safety and Health
16 under part 84 of title 42, Code of Federal
17 Regulations (or successor regulations);

18 “(ii) subject to the emergency use au-
19 thorization issued by the Secretary on
20 March 2, 2020, or subsequent emergency
21 use authorizations, pursuant to section 564
22 of the Federal Food, Drug, and Cosmetic
23 Act (authorizing emergency use of personal
24 respiratory protective devices during the
25 COVID–19 outbreak); and

1 “(iii) used during the period begin-
2 ning on January 27, 2020, and ending on
3 October 1, 2024, in response to the public
4 health emergency declared on January 31,
5 2020, pursuant to section 319 as a result
6 of confirmed cases of 2019 Novel
7 Coronavirus (2019-nCoV).”.

8 **SEC. 6006. APPLICATION WITH RESPECT TO TRICARE, COV-**
9 **ERAGE FOR VETERANS, AND COVERAGE FOR**
10 **FEDERAL CIVILIANS.**

11 (a) TRICARE.—The Secretary of Defense may not re-
12 quire any copayment or other cost sharing under chapter
13 55 of title 10, United States Code, for in vitro diagnostic
14 products described in paragraph (1) of section 6001(a) (or
15 the administration of such products) or visits described
16 in paragraph (2) of such section furnished during any por-
17 tion of the emergency period defined in paragraph (1)(B)
18 of section 1135(g) of the Social Security Act (42 U.S.C.
19 1320b–5(g)) beginning on or after the date of the enact-
20 ment of this Act.

21 (b) VETERANS.—The Secretary of Veterans Affairs
22 may not require any copayment or other cost sharing
23 under chapter 17 of title 38, United States Code, for in
24 vitro diagnostic products described in paragraph (1) of
25 section 6001(a) (or the administration of such products)

1 or visits described in paragraph (2) of such section fur-
2 nished during any portion of the emergency period defined
3 in paragraph (1)(B) of section 1135(g) of the Social Secu-
4 rity Act (42 U.S.C. 1320b–5(g)) beginning on or after the
5 date of the enactment of this Act.

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

20 **SEC. 6007. COVERAGE OF TESTING FOR COVID–19 AT NO**
21 **COST SHARING FOR INDIANS RECEIVING**
22 **PURCHASED/REFERRED CARE.**

23 The Secretary of Health and Human Services shall
24 cover, without the imposition of any cost sharing require-
25 ments, the cost of providing any COVID–19 related items

1 and services as described in paragraph (1) of section
2 6001(a) (or the administration of such products) or visits
3 described in paragraph (2) of such section furnished dur-
4 ing any portion of the emergency period defined in para-
5 graph (1)(B) of section 1135(g) of the Social Security Act
6 (42 U.S.C. 320b-5(g)) beginning on or after the date of
7 the enactment of this Act to Indians (as defined in section
8 4 of the Indian Health Care Improvement Act (25 U.S.C.
9 1603)) receiving health services through the Indian Health
10 Service, including through an Urban Indian Organization,
11 regardless of whether such items or services have been au-
12 thorized under the purchased/referred care system funded
13 by the Indian Health Service or is covered as a health
14 service of the Indian Health Service.

15 **SEC. 6008. TEMPORARY INCREASE OF MEDICAID FMAP.**

16 (a) IN GENERAL.—Subject to subsection (b), for each
17 calendar quarter occurring during the period beginning on
18 the first day of the emergency period defined in paragraph
19 (1)(B) of section 1135(g) of the Social Security Act (42
20 U.S.C. 1320b-5(g)) and ending on the last day of the cal-
21 endar quarter in which the last day of such emergency
22 period occurs, the Federal medical assistance percentage
23 determined for each State, including the District of Co-
24 lumbia, American Samoa, Guam, the Commonwealth of
25 the Northern Mariana Islands, Puerto Rico, and the

1 United States Virgin Islands, under section 1905(b) of the
2 Social Security Act (42 U.S.C. 1396d(b)) shall be in-
3 creased by 6.2 percentage points.

4 (b) REQUIREMENT FOR ALL STATES.—A State de-
5 scribed in subsection (a) may not receive the increase de-
6 scribed in such subsection in the Federal medical assist-
7 ance percentage for such State, with respect to a quarter,
8 if—

9 (1) eligibility standards, methodologies, or pro-
10 cedures under the State plan of such State under
11 title XIX of the Social Security Act (42 U.S.C. 1396
12 et seq.) (including any waiver under such title or
13 section 1115 of such Act (42 U.S.C. 1315)) are
14 more restrictive during such quarter than the eligi-
15 bility standards methodologies, or procedures, re-
16 spectively, under such plan (or waiver) as in effect
17 on January 1, 2020;

18 (2) the amount of any premium imposed by the
19 State pursuant to section 1916 or 1916A of such
20 Act (42 U.S.C. 1396o, 1396o–1) during such quar-
21 ter, with respect to an individual enrolled under such
22 plan (or waiver), exceeds the amount of such pre-
23 mium as of January 1, 2020;

24 (3) the State terminates or denies the enroll-
25 ment of any individual under such plan (or waiver)

1 during such quarter for a reason other than a fail-
2 ure to satisfy financial, categorical, and State resi-
3 dency requirements (as applicable) under such plan
4 (or waiver);

5 (4) the State does not provide coverage under
6 such plan (or waiver), without the imposition of cost
7 sharing, during such quarter for any testing services
8 and treatments for COVID–19, including vaccines,
9 specialized equipment, and therapies; or

10 (5) the State conducts during such quarter
11 periodic income checks, including automated income
12 checks, or eligibility redeterminations under such
13 plan (or waiver) at a rate more frequent than once
14 every 12 months.

15 (c) REQUIREMENT FOR CERTAIN STATES.—Section
16 1905(cc) of the Social Security Act (42 U.S.C. 1396d(cc))
17 is amended by striking “American Recovery and Reinvest-
18 ment Act of 2009.” and inserting “and section 6008 of
19 the Families First Coronavirus Response Act, except that
20 in applying such treatments to the increases in the Fed-
21 eral medical assistance percentage under section 6008 of
22 the Families First Coronavirus Response Act, the ref-
23 erence to ‘December 31, 2009’ shall be deemed to be a
24 reference to ‘March 11, 2020’.”.

1 **SEC. 6009. INCREASE IN MEDICAID ALLOTMENTS FOR TER-**
2 **RITORIES.**

3 Section 1108(g) of the Social Security Act (42 U.S.C.
4 1308(g)) is amended—

5 (1) in paragraph (2)—

6 (A) in subparagraph (B)—

7 (i) in clause (i), by striking “and” at
8 the end;

9 (ii) in clause (ii), by striking “for each
10 of fiscal years 2020 through 2021,
11 \$126,000,000;” and inserting “for fiscal
12 year 2020, \$128,712,500; and”; and

13 (iii) by adding at the end the fol-
14 lowing new clause:

15 “(iii) for fiscal year 2021,
16 \$127,937,500;”;

17 (B) in subparagraph (C)—

18 (i) in clause (i), by striking “and” at
19 the end;

20 (ii) in clause (ii), by striking “for each
21 of fiscal years 2020 through 2021,
22 \$127,000,000;” and inserting “for fiscal
23 year 2020, \$130,875,000; and”; and

24 (iii) by adding at the end the fol-
25 lowing new clause:

1 “(iii) for fiscal year 2021,
2 \$129,712,500;”;

3 (C) in subparagraph (D)—

4 (i) in clause (i), by striking “and” at
5 the end;

6 (ii) in clause (ii), by striking “for each
7 of fiscal years 2020 through 2021,
8 \$60,000,000; and” and inserting “for fis-
9 cal year 2020, \$63,100,000; and”; and

10 (iii) by adding at the end the fol-
11 lowing new clause:

12 “(iii) for fiscal year 2021,
13 \$62,325,000; and”; and

14 (D) in subparagraph (E)—

15 (i) in clause (i), by striking “and” at
16 the end;

17 (ii) in clause (ii), by striking “for each
18 of fiscal years 2020 through 2021,
19 \$84,000,000.” and inserting “for fiscal
20 year 2020, \$86,325,000; and”; and

21 (iii) by adding at the end the fol-
22 lowing new clause:

23 “(iii) for fiscal year 2021,
24 \$85,550,000.”; and

25 (2) in paragraph (6)(A)—

1 (A) in clause (i), by striking
2 “\$2,623,188,000” and inserting
3 “\$2,716,188,000”; and
4 (B) in clause (ii), by striking
5 “\$2,719,072,000” and inserting
6 “\$2,809,063,000”.

7 **SEC. 6010. CLARIFICATION RELATING TO SECRETARIAL AU-**
8 **THORITY REGARDING MEDICARE TELE-**
9 **HEALTH SERVICES FURNISHED DURING**
10 **COVID-19 EMERGENCY PERIOD.**

11 Paragraph (3)(A) of section 1135(g) of the Social Se-
12 curity Act (42 U.S.C. 1320b-5(g)) is amended to read as
13 follows:

14 “(A) furnished to such individual, during
15 the 3-year period ending on the date such tele-
16 health service was furnished, an item or service
17 that would be considered covered under title
18 XVIII if furnished to an individual entitled to
19 benefits or enrolled under such title; or”.

1 **DIVISION G—TAX CREDITS FOR**
2 **PAID SICK AND PAID FAMILY**
3 **AND MEDICAL LEAVE**

4 **SEC. 7001. PAYROLL CREDIT FOR REQUIRED PAID SICK**
5 **LEAVE.**

6 (a) IN GENERAL.—In the case of an employer, there
7 shall be allowed as a credit against the tax imposed by
8 section 3111(a) of the Internal Revenue Code of 1986 for
9 each calendar quarter an amount equal to 100 percent of
10 the qualified sick leave wages paid by such employer with
11 respect to such calendar quarter.

12 (b) LIMITATIONS AND REFUNDABILITY.—

13 (1) WAGES TAKEN INTO ACCOUNT.—The
14 amount of qualified sick leave wages taken into ac-
15 count under subsection (a) with respect to any indi-
16 vidual shall not exceed \$200 (\$511 in the case of
17 any day any portion of which is paid sick time de-
18 scribed in paragraph (1), (2), or (3) of section
19 5102(a) of the Emergency Paid Sick Leave Act) for
20 any day (or portion thereof) for which the individual
21 is paid qualified sick leave wages.

22 (2) OVERALL LIMITATION ON NUMBER OF DAYS
23 TAKEN INTO ACCOUNT.—The aggregate number of
24 days taken into account under paragraph (1) for any

1 calendar quarter shall not exceed the excess (if any)
2 of—

3 (A) 10, over

4 (B) the aggregate number of days so taken
5 into account for all preceding calendar quarters.

6 (3) CREDIT LIMITED TO CERTAIN EMPLOYMENT
7 TAXES.—The credit allowed by subsection (a) with
8 respect to any calendar quarter shall not exceed the
9 tax imposed by section 3111(a) of such Code for
10 such calendar quarter (reduced by any credits al-
11 lowed under subsections (e) and (f) of section 3111
12 of such Code for such quarter) on the wages paid
13 with respect to the employment of all employees of
14 the employer.

15 (4) REFUNDABILITY OF EXCESS CREDIT.—

16 (A) IN GENERAL.—If the amount of the
17 credit under subsection (a) exceeds the limita-
18 tion of paragraph (3) for any calendar quarter,
19 such excess shall be treated as an overpayment
20 that shall be refunded under sections 6402(a)
21 and 6413(b) of such Code.

22 (B) TREATMENT OF PAYMENTS.—For pur-
23 poses of section 1324 of title 31, United States
24 Code, any amounts due to an employer under
25 this paragraph shall be treated in the same

1 manner as a refund due from a credit provision
2 referred to in subsection (b)(2) of such section.

3 (c) QUALIFIED SICK LEAVE WAGES.—For purposes
4 of this section, the term “qualified sick leave wages”
5 means wages (as defined in section 3121(a) of the Internal
6 Revenue Code of 1986) paid by an employer which are
7 required to be paid by reason of the Emergency Paid Sick
8 Leave Act.

9 (d) SPECIAL RULES.—

10 (1) DENIAL OF DOUBLE BENEFIT.—For pur-
11 poses of chapter 1 of such Code, the gross income
12 of the employer, for the taxable year which includes
13 the last day of any calendar quarter with respect to
14 which a credit is allowed under this section, shall be
15 increased by the amount of such credit. No credit
16 shall be allowed under this section with respect to
17 wages for which a credit is allowed under section
18 45S of such Code.

19 (2) ELECTION NOT TO HAVE SECTION APPLY.—
20 This section shall not apply with respect to any em-
21 ployer for any calendar quarter if such employer
22 elects (at such time and in such manner as the Sec-
23 retary of the Treasury (or the Secretary’s delegate)
24 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) STATE AND LOCAL GOVERNMENTS.—This
6 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 (e) 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 and ag-
16 gregation rules under this section through the use of
17 successor companies or other means,

18 (2) regulations or other guidance to minimize
19 compliance and record-keeping burdens under this
20 section,

21 (3) regulations or other guidance providing for
22 waiver of penalties for failure to deposit amounts in
23 anticipation of the allowance of the credit allowed
24 under this section, and

1 (4) regulations or other guidance for recap-
2 turing the benefit of credits determined under this
3 section in cases where there is a subsequent adjust-
4 ment to the credit determined under subsection (a).

5 (f) APPLICATION OF SECTION.—This section shall
6 apply only to wages paid with respect to the period begin-
7 ning on a date selected by the Secretary of the Treasury
8 (or the Secretary’s delegate) which is during the 15-day
9 period beginning on the date of the enactment of this Act,
10 and ending on December 31, 2020.

11 (g) TRANSFERS TO FEDERAL OLD-AGE AND SUR-
12 VIVORS INSURANCE TRUST FUND.—There are hereby ap-
13 propriated to the Federal Old-Age and Survivors Insur-
14 ance Trust Fund and the Federal Disability Insurance
15 Trust Fund established under section 201 of the Social
16 Security Act (42 U.S.C. 401) amounts equal to the reduc-
17 tion in revenues to the Treasury by reason of this section
18 (without regard to this subsection). Amounts appropriated
19 by the preceding sentence shall be transferred from the
20 general fund at such times and in such manner as to rep-
21 licate to the extent possible the transfers which would have
22 occurred to such Trust Fund had this section not been
23 enacted.

1 **SEC. 7002. CREDIT FOR SICK LEAVE FOR CERTAIN SELF-**
2 **EMPLOYED INDIVIDUALS.**

3 (a) CREDIT AGAINST SELF-EMPLOYMENT TAX.—In
4 the case of an eligible self-employed individual, there shall
5 be allowed as a credit against the tax imposed by subtitle
6 A of the Internal Revenue Code of 1986 for any taxable
7 year an amount equal to 100 percent (or, with respect to
8 any use described in section 5102(a)(4) or 5102(a)(5) of
9 the Emergency Paid Sick Leave Act, 67 percent) of the
10 qualified sick leave equivalent amount with respect to the
11 individual.

12 (b) ELIGIBLE SELF-EMPLOYED INDIVIDUAL.—For
13 purposes of this section, the term “eligible self-employed
14 individual” means an individual who—

15 (1) regularly carries on a trade or business
16 within the meaning of section 1402 of such Code,
17 and

18 (2) would be entitled to receive paid leave dur-
19 ing the taxable year pursuant to the Emergency
20 Paid Sick Leave Act if the individual were an em-
21 ployee of an employer (other than himself or her-
22 self).

23 (c) QUALIFIED SICK LEAVE EQUIVALENT
24 AMOUNT.—For purposes of this section—

25 (1) IN GENERAL.—The term “qualified sick
26 leave equivalent amount” means, with respect to any

1 eligible self-employed individual, an amount equal
2 to—

3 (A) the number of days during the taxable
4 year (but not more than the applicable number
5 of days) that the individual is unable to per-
6 form services in the trade or business referred
7 to in section 1402 of such Code for a reason
8 with respect to which such individual would be
9 entitled to receive sick leave as described in
10 subsection (b), multiplied by

11 (B) the lesser of—

12 (i) \$200 (\$511 in the case of any day
13 of paid sick time described in paragraph
14 (1), (2), or (3) of section 5102(a) of the
15 Emergency Paid Sick Leave Act), or

16 (ii) the average daily self-employment
17 income of the individual for the taxable
18 year.

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 of the individual for the taxable year, divided by

25 (B) 260.

1 (3) APPLICABLE NUMBER OF DAYS.—For pur-
2 poses of this subsection, the term “applicable num-
3 ber of days” means, with respect to any taxable
4 year, the excess (if any) of 10 days over the number
5 of days taken into account under paragraph (1)(A)
6 in all preceding taxable years.

7 (d) SPECIAL RULES.—

8 (1) CREDIT REFUNDABLE.—

9 (A) IN GENERAL.—The credit determined
10 under this section shall be treated as a credit
11 allowed to the taxpayer under subpart C of part
12 IV of subchapter A of chapter 1 of such Code.

13 (B) TREATMENT OF PAYMENTS.—For pur-
14 poses of section 1324 of title 31, United States
15 Code, any refund due from the credit deter-
16 mined under this section shall be treated in the
17 same manner as a refund due from a credit
18 provision referred to in subsection (b)(2) of
19 such section.

20 (2) DOCUMENTATION.—No credit shall be al-
21 lowed under this section unless the individual main-
22 tains such documentation as the Secretary may pre-
23 scribe to establish such individual as an eligible self-
24 employed individual.

1 (3) DENIAL OF DOUBLE BENEFIT.—In the case
2 of an individual who receives wages (as defined in
3 section 3121(a) of the Internal Revenue Code of
4 1986) paid by an employer which are required to be
5 paid by reason of the Emergency Paid Sick Leave
6 Act, the qualified sick leave equivalent amount oth-
7 erwise determined under subsection (c) shall be re-
8 duced (but not below zero) in the same proportion
9 that the number of days for which such wages are
10 received bears to the number of days described in
11 subsection (c)(1)(A).

12 (4) CERTAIN TERMS.—Any term used in this
13 section which is also used in chapter 2 of the Inter-
14 nal Revenue Code of 1986 shall have the same
15 meaning as when used in such chapter.

16 (e) APPLICATION OF SECTION.—Only days occurring
17 during the period beginning on a date selected by the Sec-
18 retary of the Treasury (or the Secretary's delegate) which
19 is during the 15-day period beginning on the date of the
20 enactment of this Act, and ending on December 31, 2020,
21 may be taken into account under subsection (c)(1)(A).

22 (f) APPLICATION OF CREDIT IN CERTAIN POSSES-
23 SIONS.—

24 (1) PAYMENTS TO POSSESSIONS WITH MIRROR
25 CODE TAX SYSTEMS.—The Secretary of the Treas-

1 ury shall pay to each possession of the United States
2 which has a mirror code tax system amounts equal
3 to the loss (if any) to that possession by reason of
4 the application of the provisions of this section. Such
5 amounts shall be determined by the Secretary of the
6 Treasury based on information provided by the gov-
7 ernment of the respective possession.

8 (2) PAYMENTS TO OTHER POSSESSIONS.—The
9 Secretary of the Treasury shall pay to each posses-
10 sion of the United States which does not have a mir-
11 ror code tax system amounts estimated by the Sec-
12 retary of the Treasury as being equal to the aggre-
13 gate benefits (if any) that would have been provided
14 to residents of such possession by reason of the pro-
15 visions of this section if a mirror code tax system
16 had been in effect in such possession. The preceding
17 sentence shall not apply unless the respective posses-
18 sion has a plan, which has been approved by the
19 Secretary of the Treasury, under which such posses-
20 sion will promptly distribute such payments to its
21 residents.

22 (3) MIRROR CODE TAX SYSTEM.—For purposes
23 of this section, the term “mirror code tax system”
24 means, with respect to any possession of the United
25 States, the income tax system of such possession if

1 the income tax liability of the residents of such pos-
2 session under such system is determined by ref-
3 erence to the income tax laws of the United States
4 as if such possession were the United States.

5 (4) TREATMENT OF PAYMENTS.—For purposes
6 of section 1324 of title 31, United States Code, the
7 payments under this section shall be treated in the
8 same manner as a refund due from a credit provi-
9 sion referred to in subsection (b)(2) of such section.

10 (g) 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 this section, and

16 (2) regulations or other guidance to minimize
17 compliance and record-keeping burdens under this
18 section.

19 **SEC. 7003. PAYROLL CREDIT FOR REQUIRED PAID FAMILY**
20 **LEAVE.**

21 (a) IN GENERAL.—In the case of an employer, there
22 shall be allowed as a credit against the tax imposed by
23 section 3111(a) of the Internal Revenue Code of 1986 for
24 each calendar quarter an amount equal to 100 percent of

1 the qualified family leave wages paid by such employer
2 with respect to such calendar quarter.

3 (b) LIMITATIONS AND REFUNDABILITY.—

4 (1) WAGES TAKEN INTO ACCOUNT.—The
5 amount of qualified family leave wages taken into
6 account under subsection (a) with respect to any in-
7 dividual shall not exceed—

8 (A) for any day (or portion thereof) for
9 which the individual is paid qualified family
10 leave wages, \$200, and

11 (B) in the aggregate with respect to all
12 calendar quarters, \$10,000.

13 (2) CREDIT LIMITED TO CERTAIN EMPLOYMENT
14 TAXES.—The credit allowed by subsection (a) with
15 respect to any calendar quarter shall not exceed the
16 tax imposed by section 3111(a) of such Code for
17 such calendar quarter (reduced by any credits al-
18 lowed under subsections (e) and (f) of section 3111
19 of such Code, and section 9001 of this Act, for such
20 quarter) on the wages paid with respect to the em-
21 ployment of all employees of the employer.

22 (3) REFUNDABILITY OF EXCESS CREDIT.—If
23 the amount of the credit under subsection (a) ex-
24 ceeds the limitation of paragraph (2) for any cal-
25 endar quarter, such excess shall be treated as an

1 overpayment that shall be refunded under sections
2 6402(a) and 6413(b) of such Code.

3 (c) QUALIFIED FAMILY LEAVE WAGES.—For pur-
4 poses of this section, the term “qualified family leave
5 wages” means wages (as defined in section 3121(a) of
6 such Code) paid by an employer which are required to be
7 paid by reason of the Emergency Family and Medical
8 Leave Expansion Act (including the amendments made by
9 such Act).

10 (d) SPECIAL RULES.—

11 (1) DENIAL OF DOUBLE BENEFIT.—For pur-
12 poses of chapter 1 of such Code, the gross income
13 of the employer, for the taxable year which includes
14 the last day of any calendar quarter with respect to
15 which a credit is allowed under this section, shall be
16 increased by the amount of such credit. No credit
17 shall be allowed under this section with respect to
18 wages for which a credit is allowed under section
19 45S of such Code.

20 (2) ELECTION NOT TO HAVE SECTION APPLY.—

21 This section shall not apply with respect to any em-
22 ployer for any calendar quarter if such employer
23 elects (at such time and in such manner as the Sec-
24 retary of the Treasury (or the Secretary’s delegate)
25 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) STATE AND LOCAL GOVERNMENTS.—This
6 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 (e) 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 and ag-
16 gregation rules under this section through the use of
17 successor companies or other means,

18 (2) regulations or other guidance to minimize
19 compliance and record-keeping burdens under this
20 section,

21 (3) regulations or other guidance providing for
22 waiver of penalties for failure to deposit amounts in
23 anticipation of the allowance of the credit allowed
24 under this section, and

1 (4) regulations or other guidance for recap-
2 turing the benefit of credits determined under this
3 section in cases where there is a subsequent adjust-
4 ment to the credit determined under subsection (a).

5 (f) APPLICATION OF SECTION.—This section shall
6 apply only to wages paid with respect to the period begin-
7 ning on a date selected by the Secretary of the Treasury
8 (or the Secretary’s delegate) which is during the 15-day
9 period beginning on the date of the enactment of this Act,
10 and ending on December 31, 2020.

11 (g) TRANSFERS TO FEDERAL OLD-AGE AND SUR-
12 VIVORS INSURANCE TRUST FUND.—There are hereby ap-
13 propriated to the Federal Old-Age and Survivors Insur-
14 ance Trust Fund and the Federal Disability Insurance
15 Trust Fund established under section 201 of the Social
16 Security Act (42 U.S.C. 401) amounts equal to the reduc-
17 tion in revenues to the Treasury by reason of this section
18 (without regard to this subsection). Amounts appropriated
19 by the preceding sentence shall be transferred from the
20 general fund at such times and in such manner as to rep-
21 licate to the extent possible the transfers which would have
22 occurred to such Trust Fund had this section not been
23 enacted.

1 **SEC. 7004. CREDIT FOR FAMILY LEAVE FOR CERTAIN SELF-**
2 **EMPLOYED INDIVIDUALS.**

3 (a) CREDIT AGAINST SELF-EMPLOYMENT TAX.—In
4 the case of an eligible self-employed individual, there shall
5 be allowed as a credit against the tax imposed by subtitle
6 A of the Internal Revenue Code of 1986 for any taxable
7 year an amount equal to 100 percent of the qualified fam-
8 ily leave equivalent amount with respect to the individual.

9 (b) ELIGIBLE SELF-EMPLOYED INDIVIDUAL.—For
10 purposes of this section, the term “eligible self-employed
11 individual” means an individual who—

12 (1) regularly carries on a trade or business
13 within the meaning of section 1402 of such Code,
14 and

15 (2) would be entitled to receive paid leave dur-
16 ing the taxable year pursuant to the Emergency
17 Family and Medical Leave Expansion Act if the in-
18 dividual were an employee of an employer (other
19 than himself or herself).

20 (c) QUALIFIED FAMILY LEAVE EQUIVALENT
21 AMOUNT.—For purposes of this section—

22 (1) IN GENERAL.—The term “qualified family
23 leave equivalent amount” means, with respect to any
24 eligible self-employed individual, an amount equal to
25 the product of—

1 (A) the number of days (not to exceed 50)
2 during the taxable year that the individual is
3 unable to perform services in the trade or busi-
4 ness referred to in section 1402 of such Code
5 for a reason with respect to which such indi-
6 vidual would be entitled to receive paid leave as
7 described in subsection (b), multiplied by

8 (B) the lesser of—

9 (i) the average daily self-employment
10 income of the individual for the taxable
11 year, or

12 (ii) \$200.

13 (2) AVERAGE DAILY SELF-EMPLOYMENT IN-
14 COME.—For purposes of this subsection, the term
15 “average daily self-employment income” means an
16 amount equal to—

17 (A) the net earnings from self-employment
18 income of the individual for the taxable year,
19 divided by

20 (B) 260.

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

1 allowed to the taxpayer under subpart C of part
2 IV of subchapter A of chapter 1 of such Code.

3 (B) TREATMENT OF PAYMENTS.—For pur-
4 poses of section 1324 of title 31, United States
5 Code, any refund due from the credit deter-
6 mined under this section shall be treated in the
7 same manner as a refund due from a credit
8 provision referred to in subsection (b)(2) of
9 such section.

10 (2) DOCUMENTATION.—No credit shall be al-
11 lowed under this section unless the individual main-
12 tains such documentation as the Secretary may pre-
13 scribe to establish such individual as an eligible self-
14 employed individual.

15 (3) DENIAL OF DOUBLE BENEFIT.—In the case
16 of an individual who receives wages (as defined in
17 section 3121(a) of the Internal Revenue Code of
18 1986) paid by an employer which are required to be
19 paid by reason of the Emergency Family and Med-
20 ical Leave Expansion Act, the qualified family leave
21 equivalent amount otherwise determined under sub-
22 section (c) shall be reduced (but not below zero) in
23 the same proportion that the number of days for
24 which such wages are received bears to the number
25 of days described in subsection (c)(1)(A).

1 (4) CERTAIN TERMS.—Any term used in this
2 section which is also used in chapter 2 of the Inter-
3 nal Revenue Code of 1986 shall have the same
4 meaning as when used in such chapter.

5 (5) REFERENCES TO EMERGENCY FAMILY AND
6 MEDICAL LEAVE EXPANSION ACT.—Any reference in
7 this section to the Emergency Family and Medical
8 Leave Expansion Act shall be treated as including a
9 reference to the amendments made by such Act.

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 shall pay to each possession of the United States
21 which has a mirror code tax system amounts equal
22 to the loss (if any) to that possession by reason of
23 the application of the provisions of this section. Such
24 amounts shall be determined by the Secretary of the

1 Treasury based on information provided by the gov-
2 ernment of the respective possession.

3 (2) PAYMENTS TO OTHER POSSESSIONS.—The
4 Secretary of the Treasury shall pay to each posses-
5 sion of the United States which does not have a mir-
6 ror code tax system amounts estimated by the Sec-
7 retary of the Treasury as being equal to the aggre-
8 gate benefits (if any) that would have been provided
9 to residents of such possession by reason of the pro-
10 visions of this section if a mirror code tax system
11 had been in effect in such possession. The preceding
12 sentence shall not apply unless the respective posses-
13 sion has a plan, which has been approved by the
14 Secretary of the Treasury, under which such posses-
15 sion will promptly distribute such payments to its
16 residents.

17 (3) MIRROR CODE TAX SYSTEM.—For purposes
18 of this section, the term “mirror code tax system”
19 means, with respect to any possession of the United
20 States, the income tax system of such possession if
21 the income tax liability of the residents of such pos-
22 session under such system is determined by ref-
23 erence to the income tax laws of the United States
24 as if such possession were the United States.

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 (e) 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 prevent the
11 avoidance of the purposes of this section, and

12 (2) regulations or other guidance to minimize
13 compliance and record-keeping burdens under this
14 section.

15 **SEC. 7005. SPECIAL RULE RELATED TO TAX ON EMPLOY-**
16 **ERS.**

17 (a) IN GENERAL.—Any wages required to be paid by
18 reason of the Emergency Paid Sick Leave Act and the
19 Emergency Family and Medical Leave Expansion Act
20 shall not be considered wages for purposes of section
21 3111(a) of the Internal Revenue Code of 1986.

22 (b) 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

1 Trust Fund established under section 201 of the Social
2 Security Act (42 U.S.C. 401) amounts equal to the reduc-
3 tion in revenues to the Treasury by reason of this section
4 (without regard to this subsection). Amounts appropriated
5 by the preceding sentence shall be transferred from the
6 general fund at such times and in such manner as to rep-
7 licate to the extent possible the transfers which would have
8 occurred to such Trust Fund had this section not been
9 enacted.

10 **DIVISION H—BUDGETARY**
11 **EFFECTS**

12 **SEC. 8001. BUDGETARY EFFECTS.**

13 (a) **STATUTORY PAYGO SCORECARDS.**—The budg-
14 etary effects of division B and each succeeding division
15 shall not be entered on either PAYGO scorecard main-
16 tained pursuant to section 4(d) of the Statutory Pay-As-
17 You-Go Act of 2010.

18 (b) **SENATE PAYGO SCORECARDS.**—The budgetary
19 effects of division B and each succeeding division shall not
20 be entered on any PAYGO scorecard maintained for pur-
21 poses of section 4106 of H. Con. Res. 71 (115th Con-
22 gress).

23 (c) **CLASSIFICATION OF BUDGETARY EFFECTS.**—
24 Notwithstanding Rule 3 of the Budget Scorekeeping
25 Guidelines set forth in the joint explanatory statement of

1 the committee of conference accompanying Conference Re-
2 port 105–217 and section 250(c)(8) of the Balanced
3 Budget and Emergency Deficit Control Act of 1985, the
4 budgetary effects of division B and each succeeding divi-
5 sion shall not be estimated—

6 (1) for purposes of section 251 of such Act; and

7 (2) for purposes of paragraph (4)(C) of section
8 3 of the Statutory Pay-As-You-Go Act of 2010 as
9 being included in an appropriation Act.