

116<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 6201

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IN THE SENATE OF THE UNITED STATES

MARCH 17, 2020

Received

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## AN ACT

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

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

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Families First  
3 Coronavirus Response Act”.

4 **SEC. 2. TABLE OF CONTENTS.**

5 The table of contents is as follows:

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

DIVISION B—NUTRITION WAIVERS

DIVISION C—EMERGENCY FAMILY AND MEDICAL LEAVE  
EXPANSION ACT

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

DIVISION E—EMERGENCY PAID SICK LEAVE ACT

DIVISION F—HEALTH PROVISIONS

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

DIVISION H—BUDGETARY EFFECTS

6 **SEC. 3. REFERENCES.**

7 Except as expressly provided otherwise, any reference  
8 to “this Act” contained in any division of this Act shall  
9 be treated as referring only to the provisions of that divi-  
10 sion.

11 **DIVISION A—SECOND CORONAVIRUS PRE-**  
12 **PAREDNESS AND RESPONSE SUPPLE-**  
13 **MENTAL APPROPRIATIONS ACT, 2020**

14 The following sums are hereby appropriated, out of  
15 any money in the Treasury not otherwise appropriated,  
16 for the fiscal year ending September 30, 2020, and for  
17 other purposes, namely:

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

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

3           GENERAL PROVISIONS—THIS TITLE

4           SEC. 1101. (a) PUBLIC HEALTH EMERGENCY.—Dur-  
5 ing fiscal year 2020, in any case in which a school is closed  
6 for at least 5 consecutive days during a public health  
7 emergency designation during which the school would oth-  
8 erwise be in session, each household containing at least  
9 1 member who is an eligible child attending the school  
10 shall be eligible to receive assistance pursuant to a state  
11 agency plan approved under subsection (b).

12           (b) ASSISTANCE.—To carry out this section, the Sec-  
13 retary of Agriculture may approve State agency plans for  
14 temporary emergency standards of eligibility and levels of  
15 benefits under the Food and Nutrition Act of 2008 (7  
16 U.S.C. 2011 et seq.) for households with eligible children.  
17 Plans approved by the Secretary shall provide for supple-  
18 mental allotments to households receiving benefits under  
19 such Act, and issuances to households not already receiv-  
20 ing benefits. Such level of benefits shall be determined by  
21 the Secretary in an amount not less than the value of  
22 meals at the free rate over the course of 5 school days  
23 for each eligible child in the household.

24           (c) MINIMUM CLOSURE REQUIREMENT.—The Sec-  
25 retary of Agriculture shall not provide assistance under

1 this section in the case of a school that is closed for less  
2 than 5 consecutive days.

3 (d) USE OF EBT SYSTEM.—A State agency may pro-  
4 vide assistance under this section through the EBT card  
5 system established under section 7 of the Food and Nutri-  
6 tion Act of 2008 (7 U.S.C. 2016).

7 (e) RELEASE OF INFORMATION.—Notwithstanding  
8 any other provision of law, the Secretary of Agriculture  
9 may authorize State educational agencies and school food  
10 authorities administering a school lunch program under  
11 the Richard B. Russell National School Lunch Act (42  
12 U.S.C. 1751 et seq.) to release to appropriate officials ad-  
13 ministering the supplemental nutrition assistance program  
14 such information as may be necessary to carry out this  
15 section.

16 (f) WAIVERS.—To facilitate implementation of this  
17 section, the Secretary of Agriculture may approve waivers  
18 of the limits on certification periods otherwise applicable  
19 under section 3(f) of the Food and Nutrition Act of 2008  
20 (7 U.S.C. 2012(f)), reporting requirements otherwise ap-  
21 plicable under section 6(c) of such Act (7 U.S.C. 2015(c)),  
22 and other administrative requirements otherwise applica-  
23 ble to State agencies under such Act.

24 (g) AVAILABILITY OF COMMODITIES.—During fiscal  
25 year 2020, the Secretary of Agriculture may purchase

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

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 Assistant Sec-  
22 retary for Preparedness and Response and the Adminis-  
23 trator of the Centers for Medicare & Medicaid Services,  
24 to pay the claims of providers for reimbursement, as de-  
25 scribed in subsection (a)(3)(D) of such section 2812, for

1 health services consisting of SARS–CoV–2 or COVID–19  
2 related items and services as described in paragraph (1)  
3 of section 6001(a) of division F of the Families First  
4 Coronavirus Response Act (or the administration of such  
5 products) or visits described in paragraph (2) of such sec-  
6 tion for uninsured individuals: *Provided*, That the term  
7 “uninsured individual” in this paragraph means an indi-  
8 vidual who is not enrolled in—

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

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

21 *Provided further*, That such amount is designated by the  
22 Congress as being for an emergency requirement pursuant  
23 to section 251(b)(2)(A)(i) of the Balanced Budget and  
24 Emergency Deficit Control Act of 1985.

1 TITLE VI  
2 DEPARTMENT OF VETERANS AFFAIRS  
3 VETERANS HEALTH ADMINISTRATION  
4 MEDICAL SERVICES

5 For an additional amount for “Medical Services”,  
6 \$30,000,000, to remain available until September 30,  
7 2022, for health services consisting of SARS–CoV–2 or  
8 COVID–19 related items and services as described in sec-  
9 tion 6006(b) of division F of the Families First  
10 Coronavirus Response Act (or the administration of such  
11 products): *Provided*, That such amount is designated by  
12 the Congress as being for an emergency requirement pur-  
13 suant to section 251(b)(2)(A)(i) of the Balanced Budget  
14 and Emergency Deficit Control Act of 1985.

15 MEDICAL COMMUNITY CARE  
16 For an additional amount for “Medical Community  
17 Care”, \$30,000,000, to remain available until September  
18 30, 2022, for health services consisting of SARS–CoV–  
19 2 or COVID–19 related items and services as described  
20 in section 6006(b) of division F of the Families First  
21 Coronavirus Response Act (or the administration of such  
22 products): *Provided*, That such amount is designated by  
23 the Congress as being for an emergency requirement pur-  
24 suant to section 251(b)(2)(A)(i) of the Balanced Budget  
25 and Emergency Deficit Control Act of 1985.

1 TITLE VII  
2 GENERAL PROVISIONS—THIS ACT

3 SEC. 1701. Not later than 30 days after the date of  
4 enactment of this Act, the head of each executive agency  
5 that receives funding in this Act shall provide a report  
6 detailing the anticipated uses of all such funding to the  
7 Committees on Appropriations of the House of Represent-  
8 atives and the Senate: *Provided*, That each report shall  
9 include estimated personnel and administrative costs, as  
10 well as the total amount of funding apportioned, allotted,  
11 obligated, and expended, to date: *Provided further*, That  
12 each such plan shall be updated and submitted to such  
13 Committees every 60 days until all funds are expended  
14 or expire.

15 SEC. 1702. States and local governments receiving  
16 funds or assistance pursuant to this division shall ensure  
17 the respective State Emergency Operations Center re-  
18 ceives regular and real-time reporting on aggregated data  
19 on testing and results from State and local public health  
20 departments, as determined by the Director of the Centers  
21 for Disease Control and Prevention, and that such data  
22 is transmitted to the Centers for Disease Control and Pre-  
23 vention.

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

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

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

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

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

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

4 **DIVISION B—NUTRITION**  
5 **WAIVERS**  
6 **TITLE I—MAINTAINING ESSEN-**  
7 **TIAL ACCESS TO LUNCH FOR**  
8 **STUDENTS ACT**

9 **SEC. 2101. SHORT TITLE.**

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

12 **SEC. 2102. WAIVER EXCEPTION FOR SCHOOL CLOSURES**  
13 **DUE TO COVID-19.**

14 (a) **IN GENERAL.**—The requirements under section  
15 12(l)(1)(A)(iii) of the Richard B. Russell National School  
16 Lunch Act (42 U.S.C. 1760(l)(1)(A)(iii)) shall not apply  
17 to a qualified COVID-19 waiver.

18 (b) **ALLOWABLE INCREASE IN FEDERAL COSTS.**—  
19 Notwithstanding paragraph (4) of section 12(l) of the  
20 Richard B. Russell National School Lunch Act (42 U.S.C.  
21 1760(l)), the Secretary of Agriculture may grant a quali-  
22 fied COVID-19 waiver that increases Federal costs.

23 (c) **TERMINATION AFTER PERIODIC REVIEW.**—The  
24 requirements under section 12(l)(5) of the Richard B.

1 Russell National School Lunch Act (42 U.S.C. 1760(l)(5))  
 2 shall not apply to a qualified COVID–19 waiver.

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

6 (1) requested by a State (as defined in section  
 7 12(d)(8) of the Richard B. Russell National School  
 8 Lunch Act (42 U.S.C. 1760(d)(8))) or eligible serv-  
 9 ice provider under section 12(l) of the Richard B.  
 10 Russell National School Lunch Act (42 U.S.C.  
 11 1760(l)); and

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

18 **TITLE II—COVID—19 CHILD**  
 19 **NUTRITION RESPONSE ACT**

20 **SEC. 2201. SHORT TITLE.**

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

23 **SEC. 2202. NATIONAL SCHOOL LUNCH PROGRAM REQUIRE-**  
 24 **MENT WAIVERS ADDRESSING COVID–19.**

25 (a) NATIONWIDE WAIVER.—

1           (1) IN GENERAL.—Notwithstanding any other  
2 provision of law, the Secretary may establish a waiver  
3 er for all States under section 12(l) of the Richard  
4 B. Russell National School Lunch Act (42 U.S.C.  
5 1760(l)), for purposes of—

6           (A) providing meals and meal supplements  
7 under a qualified program; and

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

11          (2) STATE ELECTION.—A waiver established  
12 under paragraph (1) shall—

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

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

21          (b) CHILD AND ADULT CARE FOOD PROGRAM WAIV-  
22 ER.—Notwithstanding any other provision of law, the Sec-  
23 retary may grant a waiver under section 12(l) of the Rich-  
24 ard B. Russell National School Lunch Act (42 U.S.C.  
25 1760(l)) to allow non-congregate feeding under a child and

1 adult care food program under section 17 of the Richard  
2 B. Russell National School Lunch Act (42 U.S.C. 1766)  
3 if such waiver is for the purposes of—

4 (1) providing meals and meal supplements  
5 under such child and adult care food program; and

6 (2) carrying out paragraph (1) with appropriate  
7 safety measures with respect to COVID–19, as de-  
8 termined by the Secretary.

9 (c) MEAL PATTERN WAIVER.—Notwithstanding  
10 paragraph (4)(A) of section 12(l) of the Richard B. Rus-  
11 sell National School Lunch Act (42 U.S.C. 1760(l)) the  
12 Secretary may grant a waiver under such section that re-  
13 lates to the nutritional content of meals served if the Sec-  
14 retary determines that—

15 (1) such waiver is necessary to provide meals  
16 and meal supplements under a qualified program;  
17 and

18 (2) there is a supply chain disruption with re-  
19 spect to foods served under such a qualified program  
20 and such disruption is due to COVID–19.

21 (d) REPORTS.—Each State that receives a waiver  
22 under subsection (a), (b), or (c), shall, not later than 1  
23 year after the date such State received such waiver, sub-  
24 mit a report to the Secretary that includes the following:

1           (1) A summary of the use of such waiver by the  
2 State and eligible service providers.

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

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

8           (f) DEFINITIONS.—In this section:

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

11           (A) The school lunch program under the  
12 Richard B. Russell National School Lunch Act  
13 (42 U.S.C. 1751 et seq.).

14           (B) The school breakfast program under  
15 section 4 of the Child Nutrition Act of 1966  
16 (42 U.S.C. 1773).

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

20           (D) The summer food service program for  
21 children under section 13 of the Richard B.  
22 Russell National School Lunch Act (42 U.S.C.  
23 1761).

24           (2) SECRETARY.—The term “Secretary” means  
25 the Secretary of Agriculture.

1           (3) STATE.—The term “State” has the mean-  
2           ing given such term in section 12(d)(8) of the Rich-  
3           ard B. Russell National School Lunch Act (42  
4           U.S.C. 1760(d)(8)).

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

8           (a) WAIVER AUTHORITY.—

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

12                   (A) waive the requirement under section  
13                   17(d)(3)(C)(i) of the Child Nutrition Act of  
14                   1966 (42 U.S.C. 1786(d)(3)(C)(i)); and

15                   (B) defer anthropometric and bloodwork  
16                   requirements necessary to determine nutritional  
17                   risk.

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

1 U.S.C. 1320b-5(g)) (beginning on or after the date  
2 of the enactment of this section).

3 (b) REPORTS.—

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

10 (A) A summary of the use of such waiver  
11 by the local agency.

12 (B) A description of whether such waiver  
13 resulted in improved services to women, infants,  
14 and children.

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

20 (A) A summary of the reports received by  
21 the State agency under paragraph (1).

22 (B) A description of whether such waiver  
23 resulted in improved services to women, infants,  
24 and children.

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

3 (d) DEFINITIONS.—In this section:

4 (1) LOCAL AGENCY.—The term “local agency”  
5 has the meaning given the term in section 17(b) of  
6 the Child Nutrition Act of 1966 (42 U.S.C.  
7 1786(b)).

8 (2) NUTRITIONAL RISK.—The term “nutritional  
9 risk” has the meaning given the term in section  
10 17(b) of the Child Nutrition Act of 1966 (42 U.S.C.  
11 1786(b)).

12 (3) SECRETARY.—The term “Secretary” means  
13 the Secretary of Agriculture.

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

18 **SEC. 2204. ADMINISTRATIVE REQUIREMENTS WAIVER**

19 **UNDER WIC.**

20 (a) WAIVER AUTHORITY.—

21 (1) IN GENERAL.—Notwithstanding any other  
22 provision of law, the Secretary of Agriculture may,  
23 if requested by a State agency (as defined in section  
24 17(b) of the Child Nutrition Act of 1966 (42 U.S.C.

1 1786(b)), modify or waive any qualified administra-  
2 tive requirement with respect to such State agency.

3 (2) QUALIFIED ADMINISTRATIVE REQUIRE-  
4 MENT.—In this section, the term “qualified adminis-  
5 trative requirement” means a regulatory require-  
6 ment issued under section 17 of the Child Nutrition  
7 Act of 1966 (42 U.S.C. 1786) that the Secretary of  
8 Agriculture determines—

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

11 (B) the modification or waiver of which is  
12 necessary to provide assistance under such sec-  
13 tion.

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

19 (1) A summary of the use of such waiver by the  
20 State agency.

21 (2) A description of whether such waiver re-  
22 sulted in improved services to women, infants, and  
23 children.

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

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

11           “(A) QUALIFYING NEED RELATED TO A  
12          PUBLIC HEALTH EMERGENCY.—The term  
13          ‘qualifying need related to a public health emer-  
14          gency’, with respect to leave, means the em-  
15          ployee is unable to work (or telework) due to a  
16          need for leave to care for the son or daughter  
17          under 18 years of age of such employee if the  
18          school or place of care has been closed, or the  
19          child care provider of such son or daughter is  
20          unavailable, due to a public health emergency.

21           “(B) PUBLIC HEALTH EMERGENCY.—The  
22          term ‘public health emergency’ means an emer-  
23          gency with respect to COVID-19 declared by a  
24          Federal, State, or local authority.

1           “(C) CHILD CARE PROVIDER.—The term  
2           ‘child care provider’ means a provider who re-  
3           ceives compensation for providing child care  
4           services on a regular basis, including an ‘eligible  
5           child care provider’ (as defined in section 658P  
6           of the Child Care and Development Block  
7           Grant Act of 1990 (42 U.S.C. 9858n)).

8           “(D) SCHOOL.—The term ‘school’ means  
9           an ‘elementary school’ or ‘secondary school’ as  
10          such terms are defined in section 8101 of the  
11          Elementary and Secondary Education Act of  
12          1965 (20 U.S.C. 7801).

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

17                 “(A) to exclude certain health care pro-  
18                 viders and emergency responders from the defi-  
19                 nition of eligible employee under section  
20                 110(a)(1)(A); and

21                 “(B) to exempt small businesses with fewer  
22                 than 50 employees from the requirements of  
23                 section 102(a)(1)(F) when the imposition of  
24                 such requirements would jeopardize the viability  
25                 of the business as a going concern.

1 “(b) RELATIONSHIP TO PAID LEAVE.—

2 “(1) UNPAID LEAVE FOR INITIAL 10 DAYS.—

3 “(A) IN GENERAL.—The first 10 days for  
4 which an employee takes leave under section  
5 102(a)(1)(F) may consist of unpaid leave.

6 “(B) EMPLOYEE ELECTION.—An employee  
7 may elect to substitute any accrued vacation  
8 leave, personal leave, or medical or sick leave  
9 for unpaid leave under section 102(a)(1)(F) in  
10 accordance with section 102(d)(2)(B).

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

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

17 “(B) CALCULATION.—

18 “(i) IN GENERAL.—Subject to clause  
19 (ii), paid leave under subparagraph (A) for  
20 an employee shall be calculated based on—

21 “(I) an amount that is not less  
22 than two-thirds of an employee’s reg-  
23 ular rate of pay (as determined under  
24 section 7(e) of the Fair Labor Stand-

1                   ards Act of 1938 (29 U.S.C. 207(e));  
2                   and

3                   “(II) the number of hours the  
4                   employee would otherwise be normally  
5                   scheduled to work (or the number of  
6                   hours calculated under subparagraph  
7                   (C)).

8                   “(ii) CLARIFICATION.—In no event  
9                   shall such paid leave exceed \$200 per day  
10                  and \$10,000 in the aggregate.

11                  “(C) VARYING SCHEDULE HOURS CAL-  
12                  CULATION.—In the case of an employee whose  
13                  schedule varies from week to week to such an  
14                  extent that an employer is unable to determine  
15                  with certainty the number of hours the em-  
16                  ployee would have worked if such employee had  
17                  not taken leave under section 102(a)(1)(F), the  
18                  employer shall use the following in place of such  
19                  number:

20                  “(i) Subject to clause (ii), a number  
21                  equal to the average number of hours that  
22                  the employee was scheduled per day over  
23                  the 6-month period ending on the date on  
24                  which the employee takes such leave, in-

1 cluding hours for which the employee took  
2 leave of any type.

3 “(ii) If the employee did not work  
4 over such period, the reasonable expecta-  
5 tion of the employee at the time of hiring  
6 of the average number of hours per day  
7 that the employee would normally be  
8 scheduled to work.

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

14 “(d) RESTORATION TO POSITION.—

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

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

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

23 “(B) The position held by the employee  
24 when the leave commenced does not exist due to

1 economic conditions or other changes in oper-  
2 ating conditions of the employer—

3 “(i) that affect employment; and

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

6 “(C) The employer makes reasonable ef-  
7 forts to restore the employee to a position  
8 equivalent to the position the employee held  
9 when the leave commenced, with equivalent em-  
10 ployment benefits, pay, and other terms and  
11 conditions of employment.

12 “(D) If the reasonable efforts of the em-  
13 ployer under subparagraph (C) fail, the em-  
14 ployer makes reasonable efforts during the pe-  
15 riod described in paragraph (3) to contact the  
16 employee if an equivalent position described in  
17 subparagraph (C) becomes available.

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

21 “(A) the date on which the qualifying need  
22 related to a public health emergency concludes;

23 or

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

4 **SEC. 3103. EMPLOYMENT UNDER MULTI-EMPLOYER BAR-**  
5 **GAINING AGREEMENTS.**

6           (a) EMPLOYERS.—An employer signatory to a multi-  
7 employer collective bargaining agreement may, consistent  
8 with its bargaining obligations and its collective bar-  
9 gaining agreement, fulfill its obligations under section  
10 110(b)(2) of title I of the Family and Medical Leave Act  
11 of 1993, as added by the Families First Coronavirus Re-  
12 sponse Act, by making contributions to a multiemployer  
13 fund, plan, or program based on the paid leave each of  
14 its employees is entitled to under such section while work-  
15 ing under the multiemployer collective bargaining agree-  
16 ment, provided that the fund, plan, or program enables  
17 employees to secure pay from such fund, plan, or program  
18 based on hours they have worked under the multiemployer  
19 collective bargaining agreement for paid leave taken under  
20 section 102(a)(1)(F) of title I of the Family and Medical  
21 Leave Act of 1993, as added by the Families First  
22 Coronavirus Response Act.

23           (b) EMPLOYEES.—Employees who work under a mul-  
24 tiemployer collective bargaining agreement into which  
25 their employers make contributions as provided in sub-

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

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

8 An employer under 110(a)(B) shall not be subject to  
9 section 107(a) for a violation of section 102(a)(1)(F) if  
10 the employer does not meet the definition of employer set  
11 forth in Section 101(4)(A)(i).

12 **SEC. 3105. SPECIAL RULE FOR HEALTH CARE PROVIDERS**  
13 **AND EMERGENCY RESPONDERS.**

14 An employer of an employee who is a health care pro-  
15 vider or an emergency responder may elect to exclude such  
16 employee from the application of the provisions in the  
17 amendments made under of section 3102 of this Act.

18 **SEC. 3106. EFFECTIVE DATE.**

19 This Act shall take effect not later than 15 days after  
20 the date of enactment of this Act.

1 **DIVISION D—EMERGENCY UN-**  
2 **EMPLOYMENT INSURANCE**  
3 **STABILIZATION AND ACCESS**  
4 **ACT OF 2020**

5 **SEC. 4101. SHORT TITLE.**

6 This division may be cited as the “Emergency Unem-  
7 ployment Insurance Stabilization and Access Act of  
8 2020”.

9 **SEC. 4102. EMERGENCY TRANSFERS FOR UNEMPLOYMENT**  
10 **COMPENSATION ADMINISTRATION.**

11 (a) IN GENERAL.—Section 903 of the Social Security  
12 Act (42 U.S.C. 1103) is amended by adding at the end  
13 the following:

14 “Emergency Transfers in Fiscal Year 2020 for  
15 Administration

16 “(h)(1)(A) In addition to any other amounts, the Sec-  
17 retary of Labor shall provide for the making of emergency  
18 administration grants in fiscal year 2020 to the accounts  
19 of the States in the Unemployment Trust Fund, in accord-  
20 ance with succeeding provisions of this subsection.

21 “(B) The amount of an emergency administration  
22 grant with respect to a State shall, as determined by the  
23 Secretary of Labor, be equal to the amount obtained by  
24 multiplying \$1,000,000,000 by the same ratio as would  
25 apply under subsection (a)(2)(B) for purposes of deter-

1 mining such State’s share of any excess amount (as de-  
2 scribed in subsection (a)(1)) that would have been subject  
3 to transfer to State accounts, as of October 1, 2019, under  
4 the provisions of subsection (a).

5 “(C) Of the emergency administration grant deter-  
6 mined under subparagraph (B) with respect to a State—

7 “(i) not later than 60 days after the date of en-  
8 actment of this subsection, 50 percent shall be  
9 transferred to the account of such State upon a cer-  
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 to the  
9 extent that the employee is unable to work (or telework)  
10 due to a need for leave because:

11                 (1) The employee is subject to a Federal, State,  
12 or local quarantine or isolation order related to  
13 COVID-19.

14                 (2) The employee has been advised by a health  
15 care provider to self-quarantine due to concerns re-  
16 lated to COVID-19.

17                 (3) The employee is experiencing symptoms of  
18 COVID-19 and seeking a medical diagnosis.

19                 (4) The employee is caring for an individual  
20 who is subject to an order as described in subpara-  
21 graph (1) or has been advised as described in para-  
22 graph (2).

23                 (5) The employee is caring for a son or daugh-  
24 ter of such employee if the school or place of care  
25 of the son or daughter has been closed, or the child

1 care provider of such son or daughter is unavailable,  
2 due to COVID-19 precautions.

3 (6) The employee is experiencing any other sub-  
4 stantially similar condition specified by the Secretary  
5 of Health and Human Services in consultation with  
6 the Secretary of the Treasury and the Secretary of  
7 Labor.

8 Except that an employer of an employee who is a health  
9 care provider or an emergency responder may elect to ex-  
10 clude such employee from the application of this sub-  
11 section.

12 (b) DURATION OF PAID SICK TIME.—

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

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

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

20 (B) For part-time employees, a number of  
21 hours equal to the number of hours that such  
22 employee works, on average, over a 2-week pe-  
23 riod.

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

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

6           (d) PROHIBITION.—An employer may not require, as  
7 a condition of providing paid sick time under this Act, that  
8 the employee involved search for or find a replacement em-  
9 ployee to cover the hours during which the employee is  
10 using paid sick time.

11           (e) USE OF PAID SICK TIME.—

12               (1) IN GENERAL.—The paid sick time under  
13 subsection (a) shall be available for immediate use  
14 by the employee for the purposes described in such  
15 subsection, regardless of how long the employee has  
16 been employed by an employer.

17               (2) SEQUENCING.—

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

21                   (B) PROHIBITION.—An employer may not  
22 require an employee to use other paid leave pro-  
23 vided by the employer to the employee before  
24 the employee uses the paid sick time under sub-  
25 section (a).

1 **SEC. 5103. NOTICE.**

2 (a) IN GENERAL.—Each employer shall post and  
3 keep posted, in conspicuous places on the premises of the  
4 employer where notices to employees are customarily post-  
5 ed, a notice, to be prepared or approved by the Secretary  
6 of Labor, of the requirements described in this Act.

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

11 **SEC. 5104. PROHIBITED ACTS.**

12 It shall be unlawful for any employer to discharge,  
13 discipline, or in any other manner discriminate against  
14 any employee who—

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

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

21 **SEC. 5105. ENFORCEMENT.**

22 (a) UNPAID SICK LEAVE.—An employer who violates  
23 section 5102 shall—

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

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

4           (b) UNLAWFUL TERMINATION.—An employer who  
5           willfully violates section 5104 shall—

6           (1) be considered to be in violation of section  
7           15(a)(3) of the Fair Labor Standards Act of 1938  
8           (29 U.S.C. 215(a)(3)); and

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

12 **SEC. 5106. 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 this Act by  
18          making contributions to a multiemployer fund, plan, or  
19          program based on the hours of paid sick time each of its  
20          employees is entitled to under this Act while working  
21          under the multiemployer collective bargaining agreement,  
22          provided that the fund, plan, or program enables employ-  
23          ees to secure pay from such fund, plan, or program based  
24          on hours they have worked under the multiemployer collec-

1 tive bargaining agreement and for the uses specified under  
2 section 5102(a).

3 (b) EMPLOYEES.—Employees who work under a mul-  
4 tiemployer collective bargaining agreement into which  
5 their employers make contributions as provided in sub-  
6 section (a) may secure pay from such fund, plan, or pro-  
7 gram based on hours they have worked under the multiem-  
8 ployer collective bargaining agreement for the uses speci-  
9 fied in section 5102(a).

10 **SEC. 5107. RULES OF CONSTRUCTION.**

11 Nothing in this Act shall be construed—

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

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

15 (B) collective bargaining agreement; or

16 (C) existing employer policy; or

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

1 **SEC. 5108. EFFECTIVE DATE.**

2 This Act, and the requirements under this Act, shall  
3 take effect not later than 15 days after the date of enact-  
4 ment of this Act.

5 **SEC. 5109. SUNSET.**

6 This Act, and the requirements under this Act, shall  
7 expire on December 31, 2020.

8 **SEC. 5110. DEFINITIONS.**

9 For purposes of the Act:

10 (1) EMPLOYEE.—The terms “employee” means  
11 an individual who is—

12 (A)(i) an employee, as defined in section  
13 3(e) of the Fair Labor Standards Act of 1938  
14 (29 U.S.C. 203(e)), who is not covered under  
15 subparagraph (E) or (F), including such an em-  
16 ployee of the Library of Congress, except that  
17 a reference in such section to an employer shall  
18 be considered to be a reference to an employer  
19 described in clauses (i)(I) and (ii) of paragraph  
20 (5)(A); or

21 (ii) an employee of the Government Ac-  
22 countability Office;

23 (B) a State employee described in section  
24 304(a) of the Government Employee Rights Act  
25 of 1991 (42 U.S.C. 2000e–16c(a));

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

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

7 (E) a Federal officer or employee covered  
8 under subchapter V of chapter 63 of title 5,  
9 United States Code; or

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

14 (2) EMPLOYER.—

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

17 (i)(I) a covered employer, as defined  
18 in subparagraph (B), who is not covered  
19 under subclause (V);

20 (II) an entity employing a State em-  
21 ployee described in section 304(a) of the  
22 Government Employee Rights Act of 1991;

23 (III) an employing office, as defined  
24 in section 101 of the Congressional Ac-  
25 countability Act of 1995;

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

4 (V) an Executive Agency as defined in  
5 section 105 of title 5, United States Code,  
6 and including the U.S. Postal Service and  
7 the Postal Regulatory Commission; and

8 (ii) engaged in commerce (including  
9 government), or an industry or activity af-  
10 fecting commerce (including government),  
11 as defined in subparagraph (B)(iii).

12 (B) COVERED EMPLOYER.—

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

15 (I) means any person engaged in  
16 commerce or in any industry or activ-  
17 ity affecting commerce that—

18 (aa) in the case of a private  
19 entity or individual, employs  
20 fewer than 500 employees; and

21 (bb) in the case of a public  
22 agency or any other entity that is  
23 not a private entity or individual,  
24 employs 1 or more employees;

25 (II) includes—

1 (aa) includes any person act-  
2 ing directly or indirectly in the  
3 interest of an employer in rela-  
4 tion to an employee (within the  
5 meaning of such phrase in sec-  
6 tion 3(d) of the Fair Labor  
7 Standards Act of 1938 (29  
8 U.S.C. 203(d)); and

9 (bb) any successor in inter-  
10 est of an employer;

11 (III) includes any “public agen-  
12 cy”, as defined in section 3(x) of the  
13 Fair Labor Standards Act of 1938  
14 (29 U.S.C. 203(x)); and

15 (IV) includes the Government  
16 Accountability Office and the Library  
17 of Congress.

18 (ii) PUBLIC AGENCY.—For purposes  
19 of clause (i)(IV), a public agency shall be  
20 considered to be a person engaged in com-  
21 merce or in an industry or activity affect-  
22 ing commerce.

23 (iii) DEFINITIONS.—For purposes of  
24 this subparagraph:

1 (I) COMMERCE.—The terms  
2 “commerce” and “industry or activity  
3 affecting commerce” means any activ-  
4 ity, business, or industry in commerce  
5 or in which a labor dispute would  
6 hinder or obstruct commerce or the  
7 free flow of commerce, and include  
8 “commerce” and any “industry affect-  
9 ing commerce”, as defined in para-  
10 graphs (1) and (3) of section 501 of  
11 the Labor Management Relations Act  
12 of 1947 (29 U.S.C. 142 (1) and (3)).

13 (II) EMPLOYEE.—The term “em-  
14 ployee” has the same meaning given  
15 such term in section 3(e) of the Fair  
16 Labor Standards Act of 1938 (29  
17 U.S.C. 203(e)).

18 (III) PERSON.—The term “per-  
19 son” has the same meaning given  
20 such term in section 3(a) of the Fair  
21 Labor Standards Act of 1938 (29  
22 U.S.C. 203(a)).

23 (3) FLSA TERMS.—The terms “employ” and  
24 “State” have the meanings given such terms in sec-

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

3               (4) FMLA TERMS.—The terms “health care  
4       provider” and “son or daughter” have the meanings  
5       given such terms in section 101 of the Family and  
6       Medical Leave Act of 1993 (29 U.S.C. 2611).

7               (5) PAID SICK TIME.—

8                       (A) IN GENERAL.—The term “paid sick  
9       time” means an increment of compensated leave  
10      that—

11                               (i) is provided by an employer for use  
12                               during an absence from employment for a  
13                               reason described in any paragraph of sec-  
14                               tion 2(a); and

15                               (ii) is calculated based on the employ-  
16                               ee’s required compensation under subpara-  
17                               graph (B) and the number of hours the  
18                               employee would otherwise be normally  
19                               scheduled to work (or the number of hours  
20                               calculated under subparagraph (C)), except  
21                               that in no event shall such paid sick time  
22                               exceed—

23                                       (I) \$511 per day and \$5,110 in  
24                                       the aggregate for a use described in

1 paragraph (1), (2), or (3) of section  
2 5102(a); and

3 (II) \$200 per day and \$2,000 in  
4 the aggregate for a use described in  
5 paragraph (4), (5), or (6) of section  
6 5102(a).

7 (B) REQUIRED COMPENSATION.—

8 (i) IN GENERAL.—Subject to subpara-  
9 graph (A)(ii), the employee’s required com-  
10 pensation under this subparagraph shall be  
11 not less than the greater of the following:

12 (I) The employee’s regular rate  
13 of pay (as determined under section  
14 7(e) of the Fair Labor Standards Act  
15 of 1938 (29 U.S.C. 207(e)).

16 (II) The minimum wage rate in  
17 effect under section 6(a)(1) of the  
18 Fair Labor Standards Act of 1938  
19 (29 U.S.C. 206(a)(1)).

20 (III) The minimum wage rate in  
21 effect for such employee in the appli-  
22 cable State or locality, whichever is  
23 greater, in which the employee is em-  
24 ployed.

1                   (ii) SPECIAL RULE FOR CARE OF FAM-  
2                   ILY MEMBERS.—Subject to subparagraph  
3                   (A)(ii), with respect to any paid sick time  
4                   provided for any use described in para-  
5                   graph (4), (5), or (6) of section 5102(a),  
6                   the employee’s required compensation  
7                   under this subparagraph shall be two-  
8                   thirds of the amount described in clause  
9                   (B)(i).

10                   (C) VARYING SCHEDULE HOURS CALCULA-  
11                   TION.—In the case of a part-time employee de-  
12                   scribed in section 5102(b)(2)(B) whose schedule  
13                   varies from week to week to such an extent that  
14                   an employer is unable to determine with cer-  
15                   tainty the number of hours the employee would  
16                   have worked if such employee had not taken  
17                   paid sick time under section 2(a), the employer  
18                   shall use the following in place of such number:

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

1 (ii) If the employee did not work over  
2 such period, the reasonable expectation of  
3 the employee at the time of hiring of the  
4 average number of hours per day that the  
5 employee would normally be scheduled to  
6 work.

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

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

18 **SEC. 5111. REGULATORY AUTHORITIES.**

19 The Secretary of Labor shall have the authority to  
20 issue regulations for good cause under sections 553(b)(B)  
21 and 553(d)(A) of title 5, United States Code—

22 (1) to exclude certain health care providers and  
23 emergency responders from the definition of em-  
24 ployee under section 5110(1) including by allowing

1 the employer of such health care providers and  
2 emergency responders to opt out;

3 (2) to exempt small businesses with fewer than  
4 50 employees from the requirements of section  
5 5102(a)(5) when the imposition of such require-  
6 ments would jeopardize the viability of the business  
7 as a going concern; and

8 (3) as necessary, to carry out the purposes of  
9 this Act, including to ensure consistency between  
10 this Act and Division C and Division G of the Fami-  
11 lies First Coronavirus Response Act.

## 12 **DIVISION F—HEALTH** 13 **PROVISIONS**

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

15 (a) IN GENERAL.—A group health plan and a health  
16 insurance issuer offering group or individual health insur-  
17 ance coverage (including a grandfathered health plan (as  
18 defined in section 1251(e) of the Patient Protection and  
19 Affordable Care Act)) shall provide coverage, and shall not  
20 impose any cost sharing (including deductibles, copay-  
21 ments, and coinsurance) requirements or prior authoriza-  
22 tion or other medical management requirements, for the  
23 following items and services furnished during any portion  
24 of the emergency period defined in paragraph (1)(B) of  
25 section 1135(g) of the Social Security Act (42 U.S.C.

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

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

11 (2) Items and services furnished to an indi-  
12 vidual during health care provider office visits  
13 (which term in this paragraph includes in-person vis-  
14 its and telehealth visits), urgent care center visits,  
15 and emergency room visits that result in an order  
16 for or administration of an in vitro diagnostic prod-  
17 uct described in paragraph (1), but only to the ex-  
18 tent such items and services relate to the furnishing  
19 or administration of such product or to the evalua-  
20 tion of such individual for purposes of determining  
21 the need of such individual for such product.

22 (b) ENFORCEMENT.—The provisions of subsection  
23 (a) shall be applied by the Secretary of Health and Human  
24 Services, Secretary of Labor, and Secretary of the Treas-  
25 ury to group health plans and health insurance issuers of-

1   fering group or individual health insurance coverage as if  
2   included in the provisions of part A of title XXVII of the  
3   Public Health Service Act, part 7 of the Employee 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 “(vii) Online digital evaluation and  
12 management services.

13 “(2) SPECIFIED OUTPATIENT PAYMENT PROVI-  
14 SION.—A specified outpatient payment provision de-  
15 scribed in this paragraph is any of the following:

16 “(A) The hospital outpatient prospective  
17 payment system under subsection (t).

18 “(B) The physician fee schedule under sec-  
19 tion 1848.

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

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

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

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

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

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

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

25                   (1) in clause (iv)—

1 (A) by redesignating subclause (IV) as  
2 subclause (VI); and

3 (B) by inserting after subclause (III) the  
4 following new subclauses:

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

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

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

1           (3) by adding at the end the following new  
2 clause:

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

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

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

23           (a) MEDICAID.—

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

4           (A) by striking “other laboratory” and in-  
5 serting “(A) other laboratory”;

6           (B) by inserting “and” after the semicolon;  
7 and

8           (C) by adding at the end the following new  
9 subparagraph:

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

21           (2) NO COST SHARING.—

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

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

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

5 (iii) by adding at the end the fol-  
6 lowing new subparagraphs:

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

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

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

22 “(xi) Any in vitro diagnostic product  
23 described in section 1905(a)(3)(B) that is  
24 administered during any portion of the  
25 emergency period described in such section

1 beginning on or after the date of the enact-  
2 ment of this clause (and the administration  
3 of such product) and any visit described in  
4 section 1916(a)(2)(G) that is furnished  
5 during any such portion.”.

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

10 (3) STATE OPTION TO PROVIDE COVERAGE FOR  
11 UNINSURED INDIVIDUALS.—

12 (A) IN GENERAL.—Section 1902(a)(10) of  
13 the Social Security Act (42 U.S.C.  
14 1396a(a)(10)) is amended—

15 (i) in subparagraph (A)(ii)—

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

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

20 (III) by adding at the end the  
21 following new subclause:

22 “(XXIII) during any portion of  
23 the emergency period defined in para-  
24 graph (1)(B) of section 1135(g) be-  
25 ginning on or after the date of the en-

1 actment of this subclause, who are un-  
2 insured individuals (as defined in sub-  
3 section (ss));” and

4 (ii) in the matter following subpara-  
5 graph (G)—

6 (I) by striking “and (XVII)” and  
7 inserting “, (XVII)” and

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

1                   1916(a)(2)(G) that is furnished dur-  
2                   ing any such portion”.

3                   (B) RECEIPT AND INITIAL PROCESSING OF  
4                   APPLICATIONS AT CERTAIN LOCATIONS.—Sec-  
5                   tion 1902(a)(55) of the Social Security Act (42  
6                   U.S.C. 1396a(a)(55)) is amended, in the matter  
7                   preceding subparagraph (A), by striking “or  
8                   (a)(10)(A)(ii)(IX)”                   and                   inserting  
9                   “(a)(10)(A)(ii)(IX), or (a)(10)(A)(ii)(XXIII)”.

10                  (C) UNINSURED INDIVIDUAL DEFINED.—  
11                  Section 1902 of the Social Security Act (42  
12                  U.S.C. 1396a) is amended by adding at the end  
13                  the following new subsection:

14                  “(ss) UNINSURED INDIVIDUAL DEFINED.—For pur-  
15                  poses of this section, the term ‘uninsured individual’  
16                  means, notwithstanding any other provision of this title,  
17                  any individual who is—

18                         “(1) not described in subsection (a)(10)(A)(i);  
19                         and

20                         “(2) not enrolled in a Federal health care pro-  
21                         gram (as defined in section 1128B(f)), a group  
22                         health plan, group or individual health insurance  
23                         coverage offered by a health insurance issuer (as  
24                         such terms are defined in section 2791 of the Public

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

3 (D) FEDERAL MEDICAL ASSISTANCE PER-  
4 CENTAGE.—Section 1905(b) of the Social Secu-  
5 rity Act (42 U.S.C. 1396d(b)) is amended by  
6 adding at the end the following new sentence:  
7 “Notwithstanding the first sentence of this sub-  
8 section, the Federal medical assistance percent-  
9 age shall be 100 per centum with respect to  
10 (and, notwithstanding any other provision of  
11 this title, available for) medical assistance pro-  
12 vided to uninsured individuals (as defined in  
13 section 1902(ss)) who are eligible for such as-  
14 sistance only on the basis of section  
15 1902(a)(10)(A)(ii)(XXIII) and with respect to  
16 expenditures described in section 1903(a)(7)  
17 that a State demonstrates to the satisfaction of  
18 the Secretary are attributable to administrative  
19 costs related to providing for such medical as-  
20 sistance to such individuals under the State  
21 plan.”.

22 (b) CHIP.—

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

1           “(10) CERTAIN IN VITRO DIAGNOSTIC PROD-  
2           UCTS FOR COVID–19 TESTING.—The child health as-  
3           sistance provided to a targeted low-income child  
4           shall include coverage of any in vitro diagnostic  
5           product described in section 1905(a)(3)(B) that is  
6           administered during any portion of the emergency  
7           period described in such section beginning on or  
8           after the date of the enactment of this subparagraph  
9           (and the administration of such product).”.

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

15           (3) PROHIBITION OF COST SHARING.—Section  
16           2103(e)(2) of the Social Security Act (42 U.S.C.  
17           1397cc(e)(2)) is amended—

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

21           (B) by striking “category of services de-  
22           scribed in subsection (c)(1)(D) or” and insert-  
23           ing “categories of services described in sub-  
24           section (c)(1)(D), in vitro diagnostic products  
25           described in subsection (c)(10) (and administra-

1           tion of such products), visits described in sec-  
2           tion 1916(a)(2)(G), or”.

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

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

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

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

12          (3) by adding at the end the following new sub-  
13          paragraph:

14                 “(D) a personal respiratory protective de-  
15                 vice that is—

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

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

1 respiratory protective devices during the  
2 COVID–19 outbreak); and

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

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

13 (a) TRICARE.—The Secretary of Defense may not re-  
14 quire any copayment or other cost sharing under chapter  
15 55 of title 10, United States Code, for in vitro diagnostic  
16 products described in paragraph (1) of section 6001(a) (or  
17 the administration of such products) or visits described  
18 in paragraph (2) of such section furnished during any por-  
19 tion of the emergency period defined in paragraph (1)(B)  
20 of section 1135(g) of the Social Security Act (42 U.S.C.  
21 1320b–5(g)) beginning on or after the date of the enact-  
22 ment of this Act.

23 (b) VETERANS.—The Secretary of Veterans Affairs  
24 may not require any copayment or other cost sharing  
25 under chapter 17 of title 38, United States Code, for in

1 vitro diagnostic products described in paragraph (1) of  
2 section 6001(a) (or the administration of such products)  
3 or visits described in paragraph (2) of such section fur-  
4 nished during any portion of the emergency period defined  
5 in paragraph (1)(B) of section 1135(g) of the Social Secu-  
6 rity Act (42 U.S.C. 1320b–5(g)) beginning on or after the  
7 date of the enactment of this Act.

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

1 **SEC. 6007. COVERAGE OF TESTING FOR COVID-19 AT NO**  
2 **COST SHARING FOR INDIANS RECEIVING**  
3 **PURCHASED/REFERRED CARE.**

4 The Secretary of Health and Human Services shall  
5 cover, without the imposition of any cost sharing require-  
6 ments, the cost of providing any COVID-19 related items  
7 and services as described in paragraph (1) of section  
8 6001(a) (or the administration of such products) or visits  
9 described in paragraph (2) of such section furnished dur-  
10 ing any portion of the emergency period defined in para-  
11 graph (1)(B) of section 1135(g) of the Social Security Act  
12 (42 U.S.C. 320b-5(g)) beginning on or after the date of  
13 the enactment of this Act to Indians (as defined in section  
14 4 of the Indian Health Care Improvement Act (25 U.S.C.  
15 1603)) receiving health services through the Indian Health  
16 Service, including through an Urban Indian Organization,  
17 regardless of whether such items or services have been au-  
18 thorized under the purchased/referred care system funded  
19 by the Indian Health Service or is covered as a health  
20 service of the Indian Health Service.

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

22 (a) IN GENERAL.—Subject to subsection (b), for each  
23 calendar quarter occurring during the period beginning on  
24 the first day of the emergency period defined in paragraph  
25 (1)(B) of section 1135(g) of the Social Security Act (42  
26 U.S.C. 1320b-5(g)) and ending on the last day of the cal-

1 endar quarter in which the last day of such emergency  
2 period occurs, the Federal medical assistance percentage  
3 determined for each State, including the District of Co-  
4 lumbia, American Samoa, Guam, the Commonwealth of  
5 the Northern Mariana Islands, Puerto Rico, and the  
6 United States Virgin Islands, under section 1905(b) of the  
7 Social Security Act (42 U.S.C. 1396d(b)) shall be in-  
8 creased by 6.2 percentage points.

9 (b) REQUIREMENT FOR ALL STATES.—A State de-  
10 scribed in subsection (a) may not receive the increase de-  
11 scribed in such subsection in the Federal medical assist-  
12 ance percentage for such State, with respect to a quarter,  
13 if—

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

23 (2) the amount of any premium imposed by the  
24 State pursuant to section 1916 or 1916A of such  
25 Act (42 U.S.C. 1396o, 1396o–1) during such quar-

1 ter, with respect to an individual enrolled under such  
2 plan (or waiver), exceeds the amount of such pre-  
3 mium as of January 1, 2020;

4 (3) the State fails to provide that an individual  
5 who is enrolled for benefits under such plan (or  
6 waiver) as of the date of enactment of this section  
7 or enrolls for benefits under such plan (or waiver)  
8 during the period beginning on such date of enact-  
9 ment and ending the last day of the month in which  
10 the emergency period described in subsection (a)  
11 ends shall be treated as eligible for such benefits  
12 through the end of the month in which such emer-  
13 gency period ends unless the individual requests a  
14 voluntary termination of eligibility or the individual  
15 ceases to be a resident of the State; or

16 (4) the State does not provide coverage under  
17 such plan (or waiver), without the imposition of cost  
18 sharing, during such quarter for any testing services  
19 and treatments for COVID–19, including vaccines,  
20 specialized equipment, and therapies.

21 (c) REQUIREMENT FOR CERTAIN STATES.—Section  
22 1905(cc) of the Social Security Act (42 U.S.C. 1396d(cc))  
23 is amended by striking the period at the end of the sub-  
24 section and inserting “and section 6008 of the Families  
25 First Coronavirus Response Act, except that in applying

1 such treatments to the increases in the Federal medical  
2 assistance percentage under section 6008 of the Families  
3 First Coronavirus Response Act, the reference to ‘Decem-  
4 ber 31, 2009’ shall be deemed to be a reference to ‘March  
5 11, 2020’.”.

6 **SEC. 6009. INCREASE IN MEDICAID ALLOTMENTS FOR TER-**  
7 **RITORIES.**

8 Section 1108(g) of the Social Security Act (42 U.S.C.  
9 1308(g)) is amended—

10 (1) in paragraph (2)—

11 (A) in subparagraph (B)—

12 (i) in clause (i), by striking “and” at  
13 the end;

14 (ii) in clause (ii), by striking “for each  
15 of fiscal years 2020 through 2021,  
16 \$126,000,000;” and inserting “for fiscal  
17 year 2020, \$128,712,500; and”; and

18 (iii) by adding at the end the fol-  
19 lowing new clause:

20 “(iii) for fiscal year 2021,  
21 \$127,937,500;”;

22 (B) in subparagraph (C)—

23 (i) in clause (i), by striking “and” at  
24 the end;

1 (ii) in clause (ii), by striking “for each  
2 of fiscal years 2020 through 2021,  
3 \$127,000,000;” and inserting “for fiscal  
4 year 2020, \$130,875,000; and”;

5 (iii) by adding at the end the fol-  
6 lowing new clause:

7 “(iii) for fiscal year 2021,  
8 \$129,712,500;”;

9 (C) in subparagraph (D)—

10 (i) in clause (i), by striking “and” at  
11 the end;

12 (ii) in clause (ii), by striking “for each  
13 of fiscal years 2020 through 2021,  
14 \$60,000,000; and” and inserting “for fis-  
15 cal year 2020, \$63,100,000; and”;

16 (iii) by adding at the end the fol-  
17 lowing new clause:

18 “(iii) for fiscal year 2021,  
19 \$62,325,000; and”;

20 (D) in subparagraph (E)—

21 (i) in clause (i), by striking “and” at  
22 the end;

23 (ii) in clause (ii), by striking “for each  
24 of fiscal years 2020 through 2021,

1           \$84,000,000.” and inserting “for fiscal  
2           year 2020, \$86,325,000; and”;

3           (iii) by adding at the end the fol-  
4           lowing new clause:

5           “(iii) for fiscal year 2021,  
6           \$85,550,000.”; and

7           (2) in paragraph (6)(A)—

8           (A) in clause (i), by striking  
9           “\$2,623,188,000” and inserting  
10          “\$2,716,188,000”; and

11          (B) in clause (ii), by striking  
12          “\$2,719,072,000” and inserting  
13          “\$2,809,063,000”.

14 **SEC. 6010. CLARIFICATION RELATING TO SECRETARIAL AU-**  
15 **THORITY REGARDING MEDICARE TELE-**  
16 **HEALTH SERVICES FURNISHED DURING**  
17 **COVID-19 EMERGENCY PERIOD.**

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

21                 “(A) furnished to such individual, during  
22                 the 3-year period ending on the date such tele-  
23                 health service was furnished, an item or service  
24                 that would be considered covered under title

1 XVIII if furnished to an individual entitled to  
2 benefits or enrolled under such title; or”.

3 **DIVISION G—TAX CREDITS FOR**  
4 **PAID SICK AND PAID FAMILY**  
5 **AND MEDICAL LEAVE**

6 **SEC. 7001. PAYROLL CREDIT FOR REQUIRED PAID SICK**  
7 **LEAVE.**

8 (a) IN GENERAL.—In the case of an employer, there  
9 shall be allowed as a credit against the tax imposed by  
10 section 3111(a) or 3221(a) of the Internal Revenue Code  
11 of 1986 for each calendar quarter an amount equal to 100  
12 percent of the qualified sick leave wages paid by such em-  
13 ployer with respect to such calendar quarter.

14 (b) LIMITATIONS AND REFUNDABILITY.—

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

24 (2) OVERALL LIMITATION ON NUMBER OF DAYS  
25 TAKEN INTO ACCOUNT.—The aggregate number of

1 days taken into account under paragraph (1) for any  
2 calendar quarter shall not exceed the excess (if any)  
3 of—

4 (A) 10, over

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

7 (3) CREDIT LIMITED TO CERTAIN EMPLOYMENT  
8 TAXES.—The credit allowed by subsection (a) with  
9 respect to any calendar quarter shall not exceed the  
10 tax imposed by section 3111(a) or 3221(a) of such  
11 Code for such calendar quarter (reduced by any  
12 credits allowed under subsections (e) and (f) of sec-  
13 tion 3111 of such Code for such quarter) on the  
14 wages paid with respect to the employment of all  
15 employees of the employer.

16 (4) REFUNDABILITY OF EXCESS CREDIT.—

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

23 (B) TREATMENT OF PAYMENTS.—For pur-  
24 poses of section 1324 of title 31, United States  
25 Code, any amounts due to an employer under

1           this paragraph shall be treated in the same  
2           manner as a refund due from a credit provision  
3           referred to in subsection (b)(2) of such section.

4           (c) QUALIFIED SICK LEAVE WAGES.—For purposes  
5 of this section, the term “qualified sick leave wages”  
6 means wages (as defined in section 3121(a) of the Internal  
7 Revenue Code of 1986) and compensation (as defined in  
8 section 3231(e) of the Internal Revenue Code) paid by an  
9 employer which are required to be paid by reason of the  
10 Emergency Paid Sick Leave Act.

11          (d) ALLOWANCE OF CREDIT FOR CERTAIN HEALTH  
12 PLAN EXPENSES.—

13           (1) IN GENERAL.—The amount of the credit al-  
14 lowed under subsection (a) shall be increased by so  
15 much of the employer’s qualified health plan ex-  
16 penses as are properly allocable to the qualified sick  
17 leave wages for which such credit is so allowed.

18           (2) QUALIFIED HEALTH PLAN EXPENSES.—For  
19 purposes of this subsection, the term “qualified  
20 health plan expenses” means amounts paid or in-  
21 curred by the employer to provide and maintain a  
22 group health plan (as defined in section 5000(b)(1)  
23 of the Internal Revenue Code of 1986), but only to  
24 the extent that such amounts are excluded from the

1 gross income of employees by reason of section  
2 106(a) of such Code.

3 (3) ALLOCATION RULES.—For purposes of this  
4 section, qualified health plan expenses shall be allo-  
5 cated to qualified sick leave wages in such manner  
6 as the Secretary of the Treasury (or the Secretary’s  
7 delegate) may prescribe. Except as otherwise pro-  
8 vided by the Secretary, such allocation shall be  
9 treated as properly made if made on the basis of  
10 being pro rata among covered employees and pro  
11 rata on the basis of periods of coverage (relative to  
12 the time periods of leave to which such wages re-  
13 late).

14 (e) SPECIAL RULES.—

15 (1) DENIAL OF DOUBLE BENEFIT.—For pur-  
16 poses of chapter 1 of such Code, the gross income  
17 of the employer, for the taxable year which includes  
18 the last day of any calendar quarter with respect to  
19 which a credit is allowed under this section, shall be  
20 increased by the amount of such credit. Any wages  
21 taken into account in determining the credit allowed  
22 under this section shall not be taken into account for  
23 purposes of determining the credit allowed under  
24 section 45S of such Code.

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

2           This section shall not apply with respect to any em-  
3           ployer for any calendar quarter if such employer  
4           elects (at such time and in such manner as the Sec-  
5           retary of the Treasury (or the Secretary's delegate)  
6           may prescribe) not to have this section apply.

7           (3) CERTAIN TERMS.—Any term used in this  
8           section which is also used in chapter 21 of such  
9           Code shall have the same meaning as when used in  
10          such chapter.

11          (4) CERTAIN GOVERNMENTAL EMPLOYERS.—  
12          This credit shall not apply to the Government of the  
13          United States, the government of any State or polit-  
14          ical subdivision thereof, or any agency or instrumen-  
15          tality of any of the foregoing.

16          (f) REGULATIONS.—The Secretary of the Treasury  
17          (or the Secretary's delegate) shall prescribe such regula-  
18          tions or other guidance as may be necessary to carry out  
19          the purposes of this section, including—

20                 (1) regulations or other guidance to prevent the  
21                 avoidance of the purposes of the limitations under  
22                 this section,

23                 (2) regulations or other guidance to minimize  
24                 compliance and record-keeping burdens under this  
25                 section,

1           (3) regulations or other guidance providing for  
2           waiver of penalties for failure to deposit amounts in  
3           anticipation of the allowance of the credit allowed  
4           under this section,

5           (4) regulations or other guidance for recap-  
6           turing the benefit of credits determined under this  
7           section in cases where there is a subsequent adjust-  
8           ment to the credit determined under subsection (a),  
9           and

10          (5) regulations or other guidance to ensure that  
11          the wages taken into account under this section con-  
12          form with the paid sick time required to be provided  
13          under the Emergency Paid Sick Leave Act.

14          (g) APPLICATION OF SECTION.—This section shall  
15          apply only to wages paid with respect to the period begin-  
16          ning on a date selected by the Secretary of the Treasury  
17          (or the Secretary’s delegate) which is during the 15-day  
18          period beginning on the date of the enactment of this Act,  
19          and ending on December 31, 2020.

20          (h) TRANSFERS TO FEDERAL OLD-AGE AND SUR-  
21          VIVORS INSURANCE TRUST FUND.—There are hereby ap-  
22          propriated to the Federal Old-Age and Survivors Insur-  
23          ance Trust Fund and the Federal Disability Insurance  
24          Trust Fund established under section 201 of the Social  
25          Security Act (42 U.S.C. 401) and the Social Security

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

11 **SEC. 7002. CREDIT FOR SICK LEAVE FOR CERTAIN SELF-**  
12 **EMPLOYED INDIVIDUALS.**

13 (a) CREDIT AGAINST SELF-EMPLOYMENT TAX.—In  
14 the case of an eligible self-employed individual, there shall  
15 be allowed as a credit against the tax imposed by subtitle  
16 A of the Internal Revenue Code of 1986 for any taxable  
17 year an amount equal to the qualified sick leave equivalent  
18 amount with respect to the individual.

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

22 (1) regularly carries on any trade or business  
23 within the meaning of section 1402 of such Code,  
24 and

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

6           (c) QUALIFIED SICK LEAVE EQUIVALENT  
7           AMOUNT.—For purposes of this section—

8           (1) IN GENERAL.—The term “qualified sick  
9           leave equivalent amount” means, with respect to any  
10          eligible self-employed individual, an amount equal  
11          to—

12                 (A) the number of days during the taxable  
13                 year (but not more than the applicable number  
14                 of days) that the individual is unable to per-  
15                 form services in any trade or business referred  
16                 to in section 1402 of such Code for a reason  
17                 with respect to which such individual would be  
18                 entitled to receive sick leave as described in  
19                 subsection (b), multiplied by

20                 (B) the lesser of—

21                         (i) \$200 (\$511 in the case of any day  
22                         of paid sick time described in paragraph  
23                         (1), (2), or (3) of section 5102(a) of the  
24                         Emergency Paid Sick Leave Act), or

1                   (ii) 67 percent (100 percent in the  
2                   case of any day of paid sick time described  
3                   in paragraph (1), (2), or (3) of section  
4                   5102(a) of the Emergency Paid Sick Leave  
5                   Act) of the average daily self-employment  
6                   income of the individual for the taxable  
7                   year.

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

12                   (A) the net earnings from self-employment  
13                   of the individual for the taxable year, divided by

14                   (B) 260.

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

21                  (d) SPECIAL RULES.—

22                   (1) CREDIT REFUNDABLE.—

23                   (A) IN GENERAL.—The credit determined  
24                   under this section shall be treated as a credit

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 of the  
13         Treasury (or the Secretary’s delegate) may prescribe  
14         to establish such individual as an eligible self-em-  
15         ployed individual.

16          (3) DENIAL OF DOUBLE BENEFIT.—In the case  
17         of an individual who receives wages (as defined in  
18         section 3121(a) of the Internal Revenue Code of  
19         1986) or compensation (as defined in section  
20         3231(e) of the Internal Revenue Code) paid by an  
21         employer which are required to be paid by reason of  
22         the Emergency Paid Sick Leave Act, the qualified  
23         sick leave equivalent amount otherwise determined  
24         under subsection (c) shall be reduced (but not below  
25         zero) to the extent that the sum of the amount de-

1 scribed in such subsection and in section 7001(b)(1)  
2 exceeds \$2,000 (\$5,110 in the case of any day any  
3 portion of which is paid sick time described in para-  
4 graph (1), (2), or (3) of section 5102(a) of the  
5 Emergency Paid Sick Leave Act).

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

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

16 (f) APPLICATION OF CREDIT IN CERTAIN POSSES-  
17 SIONS.—

18 (1) PAYMENTS TO POSSESSIONS WITH MIRROR  
19 CODE TAX SYSTEMS.—The Secretary of the Treas-  
20 ury (or the Secretary’s delegate) shall pay to each  
21 possession of the United States which has a mirror  
22 code tax system amounts equal to the loss (if any)  
23 to that possession by reason of the application of the  
24 provisions of this section. Such amounts shall be de-  
25 termined by the Secretary of the Treasury (or the

1 Secretary's delegate) based on information provided  
2 by the government of the respective possession.

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

18 (3) MIRROR CODE TAX SYSTEM.—For purposes  
19 of this section, the term “mirror code tax system”  
20 means, with respect to any possession of the United  
21 States, the income tax system of such possession if  
22 the income tax liability of the residents of such pos-  
23 session under such system is determined by ref-  
24 erence to the income tax laws of the United States  
25 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           (g) REGULATIONS.—The Secretary of the Treasury  
7 (or the Secretary’s delegate) shall prescribe such regula-  
8 tions or other guidance as may be necessary to carry out  
9 the purposes of this section, including—

10           (1) regulations or other guidance to effectuate  
11 the purposes of this Act, and

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

15 **SEC. 7003. PAYROLL CREDIT FOR REQUIRED PAID FAMILY**  
16 **LEAVE.**

17           (a) IN GENERAL.—In the case of an employer, there  
18 shall be allowed as a credit against the tax imposed by  
19 section 3111(a) or 3221(a) of the Internal Revenue Code  
20 of 1986 for each calendar quarter an amount equal to 100  
21 percent of the qualified family leave wages paid by such  
22 employer with respect to such calendar quarter.

23           (b) LIMITATIONS AND REFUNDABILITY.—

24           (1) WAGES TAKEN INTO ACCOUNT.—The  
25 amount of qualified family leave wages taken into

1 account under subsection (a) with respect to any in-  
2 dividual shall not exceed—

3 (A) for any day (or portion thereof) for  
4 which the individual is paid qualified family  
5 leave wages, \$200, and

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

8 (2) CREDIT LIMITED TO CERTAIN EMPLOYMENT  
9 TAXES.—The credit allowed by subsection (a) with  
10 respect to any calendar quarter shall not exceed the  
11 tax imposed by section 3111(a) or 3221(a) of such  
12 Code for such calendar quarter (reduced by any  
13 credits allowed under subsections (e) and (f) of sec-  
14 tion 3111 of such Code, and section 7001 of this  
15 Act, for such quarter) on the wages paid with re-  
16 spect to the employment of all employees of the em-  
17 ployer.

18 (3) REFUNDABILITY OF EXCESS CREDIT.—If  
19 the amount of the credit under subsection (a) ex-  
20 ceeds the limitation of paragraph (2) for any cal-  
21 endar quarter, such excess shall be treated as an  
22 overpayment that shall be refunded under sections  
23 6402(a) and 6413(b) of such Code.

24 (c) QUALIFIED FAMILY LEAVE WAGES.—For pur-  
25 poses of this section, the term “qualified family leave

1 wages” means wages (as defined in section 3121(a) of  
2 such Code) and compensation (as defined in section  
3 3231(e) of the Internal Revenue Code) paid by an em-  
4 ployer which are required to be paid by reason of the  
5 Emergency Family and Medical Leave Expansion Act (in-  
6 cluding the amendments made by such Act).

7 (d) ALLOWANCE OF CREDIT FOR CERTAIN HEALTH  
8 PLAN EXPENSES.—

9 (1) IN GENERAL.—The amount of the credit al-  
10 lowed under subsection (a) shall be increased by so  
11 much of the employer’s qualified health plan ex-  
12 penses as are properly allocable to the qualified fam-  
13 ily leave wages for which such credit is so allowed.

14 (2) QUALIFIED HEALTH PLAN EXPENSES.—For  
15 purposes of this subsection, the term “qualified  
16 health plan expenses” means amounts paid or in-  
17 curred by the employer to provide and maintain a  
18 group health plan (as defined in section 5000(b)(1)  
19 of the Internal Revenue Code of 1986), but only to  
20 the extent that such amounts are excluded from the  
21 gross income of employees by reason of section  
22 106(a) of such Code.

23 (3) ALLOCATION RULES.—For purposes of this  
24 section, qualified health plan expenses shall be allo-  
25 cated to qualified family leave wages in such manner

1 as the Secretary of the Treasury (or the Secretary's  
2 delegate) may prescribe. Except as otherwise pro-  
3 vided by the Secretary, such allocation shall be  
4 treated as properly made if made on the basis of  
5 being pro rata among covered employees and pro  
6 rata on the basis of periods of coverage (relative to  
7 the time periods of leave to which such wages re-  
8 late).

9 (e) 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. Any wages  
16 taken into account in determining the credit allowed  
17 under this section shall not be taken into account for  
18 purposes of determining the credit allowed under  
19 section 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) CERTAIN GOVERNMENTAL EMPLOYERS.—  
6 This credit shall not apply to the Government of the  
7 United States, the government of any State or polit-  
8 ical subdivision thereof, or any agency or instrumen-  
9 tality of any of the foregoing.

10          (f) REGULATIONS.—The Secretary of the Treasury  
11 (or the Secretary's delegate) shall prescribe such regula-  
12 tions or other guidance as may be necessary to carry out  
13 the purposes of this section, including—

14           (1) regulations or other guidance to prevent the  
15 avoidance of the purposes of the limitations under  
16 this section,

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

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

24           (4) regulations or other guidance for recap-  
25 turing the benefit of credits determined under this

1 section in cases where there is a subsequent adjust-  
2 ment to the credit determined under subsection (a),  
3 and

4 (5) regulations or other guidance to ensure that  
5 the wages taken into account under this section con-  
6 form with the paid leave required to be provided  
7 under the Emergency Family and Medical Leave Ex-  
8 pansion Act (including the amendments made by  
9 such Act).

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

16 (h) TRANSFERS TO FEDERAL OLD-AGE AND SUR-  
17 VIVORS INSURANCE TRUST FUND.—There are hereby ap-  
18 propriated to the Federal Old-Age and Survivors Insur-  
19 ance Trust Fund and the Federal Disability Insurance  
20 Trust Fund established under section 201 of the Social  
21 Security Act (42 U.S.C. 401) and the Social Security  
22 Equivalent Benefit Account established under section  
23 15A(a) of the Railroad Retirement Act of 1974 (45 U.S.C.  
24 231n–1(a)) amounts equal to the reduction in revenues  
25 to the Treasury by reason of this section (without regard

1 to this subsection). Amounts appropriated by the pre-  
2 ceding sentence shall be transferred from the general fund  
3 at such times and in such manner as to replicate to the  
4 extent possible the transfers which would have occurred  
5 to such Trust Fund or Account had this section not been  
6 enacted.

7 **SEC. 7004. CREDIT FOR FAMILY LEAVE FOR CERTAIN SELF-**  
8 **EMPLOYED INDIVIDUALS.**

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

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

18 (1) regularly carries on any trade or business  
19 within the meaning of section 1402 of such Code,  
20 and

21 (2) would be entitled to receive paid leave dur-  
22 ing the taxable year pursuant to the Emergency  
23 Family and Medical Leave Expansion Act if the in-  
24 dividual were an employee of an employer (other  
25 than himself or herself).

1 (c) QUALIFIED FAMILY LEAVE EQUIVALENT  
2 AMOUNT.—For purposes of this section—

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

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

14 (B) the lesser of—

15 (i) 67 percent of the average daily  
16 self-employment income of the individual  
17 for the taxable year, or

18 (ii) \$200.

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

23 (A) the net earnings from self-employment  
24 income of the individual for the taxable year,  
25 divided by

1 (B) 260.

2 (d) SPECIAL RULES.—

3 (1) CREDIT REFUNDABLE.—

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

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

15 (2) DOCUMENTATION.—No credit shall be al-  
16 lowed under this section unless the individual main-  
17 tains such documentation as the Secretary of the  
18 Treasury (or the Secretary's delegate) may prescribe  
19 to establish such individual as an eligible self-em-  
20 ployed individual.

21 (3) DENIAL OF DOUBLE BENEFIT.—In the case  
22 of an individual who receives wages (as defined in  
23 section 3121(a) of the Internal Revenue Code of  
24 1986) or compensation (as defined in section  
25 3231(e) of the Internal Revenue Code) paid by an

1 employer which are required to be paid by reason of  
2 the Emergency Family and Medical Leave Expans-  
3 sion Act, the qualified family leave equivalent  
4 amount otherwise described in subsection (c) shall  
5 be reduced (but not below zero) to the extent that  
6 the sum of the amount described in such subsection  
7 and in section 7003(b)(1) exceeds \$10,000.

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

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

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

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

1           (1) PAYMENTS TO POSSESSIONS WITH MIRROR  
2 CODE TAX SYSTEMS.—The Secretary of the Treas-  
3 ury (or the Secretary’s delegate) shall pay to each  
4 possession of the United States which has a mirror  
5 code tax system amounts equal to the loss (if any)  
6 to that possession by reason of the application of the  
7 provisions of this section. Such amounts shall be de-  
8 termined by the Secretary of the Treasury (or the  
9 Secretary’s delegate) based on information provided  
10 by the government of the respective possession.

11           (2) PAYMENTS TO OTHER POSSESSIONS.—The  
12 Secretary of the Treasury (or the Secretary’s dele-  
13 gate) shall pay to each possession of the United  
14 States which does not have a mirror code tax system  
15 amounts estimated by the Secretary of the Treasury  
16 (or the Secretary’s delegate) as being equal to the  
17 aggregate benefits (if any) that would have been  
18 provided to residents of such possession by reason of  
19 the provisions of this section if a mirror code tax  
20 system had been in effect in such possession. The  
21 preceding sentence shall not apply unless the respec-  
22 tive possession has a plan, which has been approved  
23 by the Secretary of the Treasury (or the Secretary’s  
24 delegate), under which such possession will promptly  
25 distribute such payments to its residents.

1           (3) MIRROR CODE TAX SYSTEM.—For purposes  
2 of this section, the term “mirror code tax system”  
3 means, with respect to any possession of the United  
4 States, the income tax system of such possession if  
5 the income tax liability of the residents of such pos-  
6 session under such system is determined by ref-  
7 erence to the income tax laws of the United States  
8 as if such possession were the United States.

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

14       (e) REGULATIONS.—The Secretary of the Treasury  
15 (or the Secretary’s delegate) shall prescribe such regula-  
16 tions or other guidance as may be necessary to carry out  
17 the purposes of this section, including—

18           (1) regulations or other guidance to prevent the  
19 avoidance of the purposes of this Act, and

20           (2) regulations or other guidance to minimize  
21 compliance and record-keeping burdens under this  
22 section.

1 **SEC. 7005. SPECIAL RULE RELATED TO TAX ON EMPLOY-**  
2 **ERS.**

3 (a) **IN GENERAL.**—Any wages required to be paid by  
4 reason of the Emergency Paid Sick Leave Act and the  
5 Emergency Family and Medical Leave Expansion Act  
6 shall not be considered wages for purposes of section  
7 3111(a) of the Internal Revenue Code of 1986 or com-  
8 pensation for purposes of section 3221(a) of such Code.

9 (b) **ALLOWANCE OF CREDIT FOR HOSPITAL INSUR-**  
10 **ANCE TAXES.**—

11 (1) **IN GENERAL.**—The credit allowed by sec-  
12 tion 7001 and the credit allowed by section 7003  
13 shall each be increased by the amount of the tax im-  
14 posed by section 3111(b) of the Internal Revenue  
15 Code of 1986 on qualified sick leave wages, or quali-  
16 fied family leave wages, for which credit is allowed  
17 under such section 7001 or 7003 (respectively).

18 (2) **DENIAL OF DOUBLE BENEFIT.**—For denial  
19 of double benefit with respect to the credit increase  
20 under paragraph (1), see sections 7001(e)(1) and  
21 7003(e)(1).

22 (c) **TRANSFERS TO FEDERAL OLD-AGE AND SUR-**  
23 **VIVORS INSURANCE TRUST FUND.**—There are hereby ap-  
24 propriated to the Federal Old-Age and Survivors Insur-  
25 ance Trust Fund and the Federal Disability Insurance  
26 Trust Fund established under section 201 of the Social

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

## 12 **DIVISION H—BUDGETARY** 13 **EFFECTS**

### 14 **SEC. 8001. BUDGETARY EFFECTS.**

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

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

1           (c) CLASSIFICATION OF BUDGETARY EFFECTS.—  
2 Notwithstanding Rule 3 of the Budget Scorekeeping  
3 Guidelines set forth in the joint explanatory statement of  
4 the committee of conference accompanying Conference Re-  
5 port 105–217 and section 250(c)(8) of the Balanced  
6 Budget and Emergency Deficit Control Act of 1985, the  
7 budgetary effects of division B and each succeeding divi-  
8 sion shall not be estimated—

9                   (1) for purposes of section 251 of such Act; and  
10                   (2) for purposes of paragraph (4)(C) of section  
11           3 of the Statutory Pay-As-You-Go Act of 2010 as  
12           being included in an appropriation Act.

Passed the House of Representatives March 14 (leg-  
islative day March 13), 2020.

Attest:                   CHERYL L. JOHNSON,  
*Clerk.*

By GLORIA J. LETT,  
*Deputy Clerk.*