

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

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

.....  
(Original Signature of Member)

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

# H. R. 6201

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

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 11, 2020

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

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## A BILL

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

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

1 **SECTION 1. SHORT TITLE.**

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

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

5 The table of contents is as follows:

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

DIVISION B—NUTRITION WAIVERS

DIVISION C—EMERGENCY FAMILY AND MEDICAL LEAVE  
EXPANSION ACT

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

DIVISION E—EMERGENCY PAID SICK LEAVE ACT

DIVISION F—HEALTH PROVISIONS

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

DIVISION H—BUDGETARY EFFECTS

6 **SEC. 3. REFERENCES.**

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

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

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

1 TITLE I  
2 DEPARTMENT OF AGRICULTURE  
3 FOOD AND NUTRITION SERVICE  
4 SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR  
5 WOMEN, INFANTS, AND CHILDREN (WIC)

6 For an additional amount for the “Special Supple-  
7 mental Nutrition Program for Women, Infants, and Chil-  
8 dren”, \$500,000,000, to remain available through Sep-  
9 tember 30, 2021: *Provided*, That such amount is des-  
10 ignated by the Congress as being for an emergency re-  
11 quirement pursuant to section 251(b)(2)(A)(i) of the Bal-  
12 anced Budget and Emergency Deficit Control Act of 1985.

13 COMMODITY ASSISTANCE PROGRAM

14 For an additional amount for the “Commodity As-  
15 sistance Program” for the emergency food assistance pro-  
16 gram as authorized by section 27(a) of the Food and Nu-  
17 trition Act of 2008 (7 U.S.C. 2036(a)) and section  
18 204(a)(1) of the Emergency Food Assistance Act of 1983  
19 (7 U.S.C. 7508(a)(1)), \$400,000,000, to remain available  
20 through September 30, 2021: *Provided*, That of the funds  
21 made available, the Secretary may use up to \$100,000,000  
22 for costs associated with the distribution of commodities:  
23 *Provided further*, That such amount is designated by the  
24 Congress as being for an emergency requirement pursuant

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

3           GENERAL PROVISIONS—THIS TITLE

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

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

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

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

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

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

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

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

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

4 (h) DEFINITIONS.—In this section:

5 (1) The term “eligible child” means a child (as  
6 defined in section 12(d) or served under section  
7 11(a)(1) of the Richard B. Russell National School  
8 Lunch Act (42 U.S.C. 1760(d), 1759(a)(1)) who, if  
9 not for the closure of the school attended by the  
10 child during a public health emergency designation  
11 and due to concerns about a COVID–19 outbreak,  
12 would receive free or reduced price school meals  
13 under the Richard B. Russell National School Lunch  
14 Act (42 U.S.C. 1751 et seq.) at the school.

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

22 (3) The term “school” has the meaning given  
23 the term in section 12(d) of the Richard B. Russell  
24 National School Lunch Act (42 U.S.C. 1760(d)).

1 (i) FUNDING.—There are hereby appropriated to the  
2 Secretary of Agriculture such amounts as are necessary  
3 to carry out this section: *Provided*, That such amount is  
4 designated by the Congress as being for an emergency re-  
5 quirement pursuant to section 251(b)(2)(A)(i) of the Bal-  
6 anced Budget and Emergency Deficit Control Act of 1985.

7 SEC. 1102. In addition to amounts otherwise made  
8 available, \$100,000,000, to remain available through Sep-  
9 tember 30, 2021, shall be available for the Secretary of  
10 Agriculture to provide grants to the Commonwealth of the  
11 Northern Mariana Islands, Puerto Rico, and American  
12 Samoa for nutrition assistance in response to a COVID-  
13 19 public health emergency: *Provided*, That such amount  
14 is designated by the Congress as being for an emergency  
15 requirement pursuant to section 251(b)(2)(A)(i) of the  
16 Balanced Budget and Emergency Deficit Control Act of  
17 1985.

## 18 TITLE II

### 19 DEPARTMENT OF DEFENSE

#### 20 DEFENSE HEALTH PROGRAM

21 For an additional amount for “Defense Health Pro-  
22 gram”, \$82,000,000, to remain available until September  
23 30, 2022, for health services consisting of SARS-CoV-  
24 2 or COVID-19 related items and services as described  
25 in section 6006(a) of division F of the Families First

1 Coronavirus Response Act (or the administration of such  
2 products): *Provided*, That such amount is designated by  
3 the Congress as being for an emergency requirement pur-  
4 suant to section 251(b)(2)(A)(i) of the Balanced Budget  
5 and Emergency Deficit Control Act of 1985.

6

## TITLE III

7

## DEPARTMENT OF THE TREASURY

8

## INTERNAL REVENUE SERVICE

9

## TAXPAYER SERVICES

10 For an additional amount for “Taxpayer Services”,  
11 \$15,000,000, to remain available until September 30,  
12 2022, for the purposes of carrying out the Families First  
13 Coronavirus Response Act: *Provided*, That amounts pro-  
14 vided under this heading in this Act may be transferred  
15 to and merged with “Operations Support”: *Provided fur-*  
16 *ther*, That such amount is designated by the Congress as  
17 being for an emergency requirement pursuant to section  
18 251(b)(2)(A)(i) of the Balanced Budget and Emergency  
19 Deficit Control Act of 1985.



1 TITLE IV  
2 DEPARTMENT OF HEALTH AND HUMAN  
3 SERVICES  
4 INDIAN HEALTH SERVICE  
5 INDIAN HEALTH SERVICES

6 For an additional amount for “Indian Health Serv-  
7 ices”, \$64,000,000, to remain available until September  
8 30, 2022, for health services consisting of SARS-CoV-  
9 2 or COVID-19 related items and services as described  
10 in section 6007 of division F of the Families First  
11 Coronavirus Response Act (or the administration of such  
12 products): *Provided*, That such amounts shall be allocated  
13 at the discretion of the Director of the Indian Health Serv-  
14 ice: *Provided further*, That such amount is designated by  
15 the Congress as being for an emergency requirement pur-  
16 suant to section 251(b)(2)(A)(i) of the Balanced Budget  
17 and Emergency Deficit Control Act of 1985.

18 TITLE V  
19 DEPARTMENT OF HEALTH AND HUMAN  
20 SERVICES  
21 ADMINISTRATION FOR COMMUNITY LIVING  
22 AGING AND DISABILITY SERVICES PROGRAMS

23 For an additional amount for “Aging and Disability  
24 Services Programs”, \$250,000,000, to remain available  
25 until September 30, 2021, for activities authorized under

1 subparts 1 and 2 of part C, of title III, and under title  
2 VI, of the Older Americans Act of 1965 (“OAA”), of  
3 which \$160,000,000 shall be for Home-Delivered Nutri-  
4 tion Services, \$80,000,000 shall be for Congregate Nutri-  
5 tion Services, and \$10,000,000 shall be for Nutrition  
6 Services for Native Americans: *Provided*, That State  
7 matching requirements under sections 304(d)(1)(D) and  
8 309(b)(2) of the OAA shall not apply to funds made avail-  
9 able under this heading in this Act: *Provided further*, That  
10 such amount is designated by the Congress as being for  
11 an emergency requirement pursuant to section  
12 251(b)(2)(A)(i) of the Balanced Budget and Emergency  
13 Deficit Control Act of 1985.

14 OFFICE OF THE SECRETARY  
15 PUBLIC HEALTH AND SOCIAL SERVICES EMERGENCY  
16 FUND

17 For an additional amount for “Public Health and So-  
18 cial Services Emergency Fund”, \$1,000,000,000, to re-  
19 main available until expended, for activities authorized  
20 under section 2812 of the Public Health Service Act (42  
21 U.S.C. 300hh–11), in coordination with the Administrator  
22 of the Centers for Medicare & Medicaid Services, to pay  
23 the claims of providers for reimbursement, as described  
24 in subsection (a)(3)(D) of such section 2812, for health  
25 services consisting of SARS–CoV–2 or COVID–19 related

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

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

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

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

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

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

15 MEDICAL COMMUNITY CARE

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

## 1 TITLE VII

## 2 GENERAL PROVISIONS—THIS ACT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

23 (a) NATIONWIDE WAIVER.—

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



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

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

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

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

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

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

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

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

2 if such waiver is for the purposes of—

3 (1) providing meals and meal supplements

4 under such child and adult care food program; and

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

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

7 termined by the Secretary.

8 (c) MEAL PATTERN WAIVER.—Notwithstanding

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

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

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

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

13 retary determines that—

14 (1) such waiver is necessary to provide meals

15 and meal supplements under a qualified program;

16 and

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

18 spect to foods served under such a qualified program

19 and such disruption is due to COVID–19.

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

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

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

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

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

25 State and eligible service providers.

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

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

6           (f) DEFINITIONS.—In this section:

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

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

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

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

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

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

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

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

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

6       (a) WAIVER AUTHORITY.—

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

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

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

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

25       (b) REPORTS.—

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

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

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

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

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

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

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

24           (d) DEFINITIONS.—In this section:

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

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

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

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

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

17          (a) WAIVER AUTHORITY.—

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

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

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

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

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

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

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

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

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

1           **TITLE III—SNAP WAIVERS**

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

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

18           (b) Beginning on the month subsequent to the month  
19 the public health emergency declaration by the Secretary  
20 of Health and Human Services under section 319 of the  
21 Public Health Service Act based on an outbreak of  
22 COVID–19 is lifted for purposes of section 6(o) of the  
23 Food and Nutrition Act of 2008, such State agency shall  
24 disregard any period during which an individual received



1 benefits under the supplemental nutrition assistance pro-  
2 gram prior to such month.

3 **SEC. 2302. ADDITIONAL SNAP FLEXIBILITIES IN A PUBLIC**  
4 **HEALTH EMERGENCY.**

5 (a) In the event of a public health emergency declara-  
6 tion by the Secretary of Health and Human Services  
7 under section 319 of the Public Health Service Act based  
8 on an outbreak of coronavirus disease 2019 (COVID–19)  
9 and the issuance of an emergency or disaster declaration  
10 by a State based on an outbreak of COVID–19, the Sec-  
11 retary of Agriculture—

12 (1) shall provide, at the request of a State  
13 agency (as defined in section 3 of the Food and Nu-  
14 trition Act of 2008) that provides sufficient data (as  
15 determined by the Secretary through guidance) sup-  
16 porting such request, for emergency allotments to  
17 households participating in the supplemental nutri-  
18 tion assistance program under the Food and Nutri-  
19 tion Act of 2008 to address temporary food needs  
20 not greater than the applicable maximum monthly  
21 allotment for the household size; and

22 (2) may adjust, at the request of State agencies  
23 or by guidance in consultation with one or more  
24 State agencies, issuance methods and application  
25 and reporting requirements under the Food and Nu-

1       trition Act of 2008 to be consistent with what is  
2       practicable under actual conditions in affected areas.  
3       (In making this adjustment, the Secretary shall con-  
4       sider the availability of offices and personnel in  
5       State agencies, any conditions that make reliance on  
6       electronic benefit transfer systems described in sec-  
7       tion 7(h) of the Food and Nutrition Act of 2008 im-  
8       practicable, any disruptions of transportation and  
9       communication facilities, and any health consider-  
10      ations that warrant alternative approaches.)

11      (b) Not later than 10 days after the date of the re-  
12      ceipt or issuance of each document listed in paragraphs  
13      (1), (2), or (3) of this subsection, the Secretary of Agri-  
14      culture shall make publicly available on the website of the  
15      Department the following documents:

16           (1) Any request submitted by State agencies  
17      under subsection (a).

18           (2) The Secretary's approval or denial of each  
19      such request.

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

22      (c) The Secretary of Agriculture shall, within 18  
23      months after the public health emergency declaration de-  
24      scribed in subsection (a) is lifted, submit a report to the  
25      House and Senate Agriculture Committees with a descrip-

1 tion of the measures taken to address the food security  
2 needs of affected populations during the emergency, any  
3 information or data supporting State agency requests, any  
4 additional measures that States requested that were not  
5 approved, and recommendations for changes to the Sec-  
6 retary’s authority under the Food and Nutrition Act of  
7 2008 to assist the Secretary and States and localities in  
8 preparations for any future health emergencies.

9 **DIVISION C—EMERGENCY FAM-**  
10 **ILY AND MEDICAL LEAVE EX-**  
11 **PANSION ACT**

12 **SEC. 3101. SHORT TITLE.**

13 This Act may be cited as “Emergency Family and  
14 Medical Leave Expansion Act”.

15 **SEC. 3102. AMENDMENTS TO THE FAMILY AND MEDICAL**  
16 **LEAVE ACT OF 1993.**

17 (a) PUBLIC HEALTH EMERGENCY LEAVE.—

18 (1) IN GENERAL.—Section 102(a)(1) of the  
19 Family and Medical Leave Act of 1993 (29 U.S.C.  
20 2612(a)(1)) is amended by adding at the end the  
21 following:

22 “(F) During the period beginning on the  
23 date the Emergency Family and Medical Leave  
24 Expansion Act takes effect, and ending on De-  
25 cember 31, 2020, because of a qualifying need

1           related to a public health emergency in accord-  
2           ance with section 110.”.

3           (2) PAID LEAVE REQUIREMENT.—Section  
4           102(c) of the Family and Medical Leave Act of 1993  
5           (29 U.S.C. 2612(c)) is amended by striking “under  
6           subsection (a)” and inserting “under subsection (a)  
7           (other than certain periods of leave under subsection  
8           (a)(1)(F))”.

9           (b) REQUIREMENTS.—Title I of the Family and Med-  
10          ical Leave Act of 1993 (29 U.S.C. 2611 et seq.) is amend-  
11          ed by adding at the end the following:

12       **“SEC. 110. PUBLIC HEALTH EMERGENCY LEAVE.**

13           “(a) DEFINITIONS.—The following shall apply with  
14          respect to leave under section 102(a)(1)(F):

15               “(1) APPLICATION OF CERTAIN TERMS.—The  
16          definitions in section 101 shall apply, except as fol-  
17          lows:

18                   “(A) ELIGIBLE EMPLOYEE.—In lieu of the  
19          definition in sections 101(2)(A) and  
20          101(2)(B)(ii), the term ‘eligible employee’  
21          means an employee who has been employed for  
22          at least 30 calendar days by the employer with  
23          respect to whom leave is requested under sec-  
24          tion 102(a)(1)(F).

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

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

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

12                   “(ii) A stepparent of the employee.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

12 “(i) A parent of the employee.

13 “(ii) A spouse of the employee.

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

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

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

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



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

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

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

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

16                  “(b) RELATIONSHIP TO PAID LEAVE.—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

25 “(d) RESTORATION TO POSITION.—

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

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

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

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

13                           “(i) that affect employment; and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

14 “Emergency Transfers in Fiscal Year 2020 for  
15 Administration

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

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

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

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

7 “(i) not later than 60 days after the date of en-  
8 actment of this subsection, 50 percent shall be  
9 transferred to the account of such State upon a cer-  
10 tification by the Secretary of Labor to the Secretary  
11 of the Treasury that the State meets the require-  
12 ments of paragraph (2); and

13 “(ii) only with respect to a State in which the  
14 number of unemployment compensation claims has  
15 increased by at least 10 percent over the same quar-  
16 ter in the previous calendar year, the remainder  
17 shall be transferred to the account of such State  
18 upon a certification by the Secretary of Labor to the  
19 Secretary of the Treasury that the State meets the  
20 requirements of paragraph (3).

21 “(2) The requirements of this paragraph with respect  
22 to a State are the following:

23 “(A) The State requires employers to provide  
24 notification of the availability of unemployment com-  
25 pensation to employees at the time of separation



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

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

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

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

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

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

1 the workplace or direction from a public health offi-  
2 cial to isolate or quarantine workers.

3 “(4) Any amount transferred to the account of a  
4 State under this subsection may be used by such State  
5 only for the administration of its unemployment com-  
6 pensation law, including by taking such steps as may be  
7 necessary to ensure adequate resources in periods of high  
8 demand.

9 “(5) Not later than 1 year after the date of enact-  
10 ment of the Emergency Unemployment Insurance Sta-  
11 bilization and Access Act of 2020, each State receiving  
12 emergency administration grant funding under paragraph  
13 (1)(C)(i) shall submit to the Secretary of Labor, the Com-  
14 mittee on Ways and Means of the House of Representa-  
15 tives, and the Committee on Finance of the Senate, a re-  
16 port that includes—

17 “(A) an analysis of the reciprocity rate for un-  
18 employment compensation in the State as such rate  
19 has changed over time;

20 “(B) a description of steps the State intends to  
21 take to increase such reciprocity rate.

22 “(6)(A) Notwithstanding any other provision of law,  
23 the Secretary of the Treasury shall transfer from the gen-  
24 eral fund of the Treasury (from funds not otherwise ap-  
25 propriated) to the employment security administration ac-

1 count (as established by section 901 of the Social Security  
2 Act) such sums as the Secretary of Labor estimates to  
3 be necessary for purposes of making the transfers de-  
4 scribed in paragraph (1)(C).

5 “(B) There are appropriated from the general fund  
6 of the Treasury, without fiscal year limitation, the sums  
7 referred to in the preceding sentence and such sums shall  
8 not be required to be repaid.”.

9 (b) EMERGENCY FLEXIBILITY.—Notwithstanding  
10 any other law, if a State modifies its unemployment com-  
11 pensation law and policies with respect to work search,  
12 waiting week, good cause, or employer experience rating  
13 on an emergency temporary basis as needed to respond  
14 to the spread of COVID–19, such modifications shall be  
15 disregarded for the purposes of applying section 303 of  
16 the Social Security Act and section 3304 of the Internal  
17 Revenue Code of 1986 to such State law.

18 (c) REGULATIONS.—The Secretary of Labor may  
19 prescribe any regulations, operating instructions, or other  
20 guidance necessary to carry out the amendment made by  
21 subsection (a).

22 **SEC. 4103. TEMPORARY ASSISTANCE FOR STATES WITH AD-**  
23 **VANCES.**

24 Section 1202(b)(10)(A) of the Social Security Act  
25 (42 U.S.C. 1322(b)(10)(A)) is amended by striking “be-

1 ginning on the date of enactment of this paragraph and  
2 ending on December 31, 2010” and inserting “beginning  
3 on the date of enactment of the Emergency Unemploy-  
4 ment Insurance Stabilization and Access Act of 2020 and  
5 ending on December 31, 2020”.

6 **SEC. 4104. TECHNICAL ASSISTANCE AND GUIDANCE FOR**  
7 **SHORT-TIME COMPENSATION PROGRAMS.**

8 The Secretary of Labor shall assist States in estab-  
9 lishing, implementing, and improving the employer aware-  
10 ness of short-time compensation programs (as defined in  
11 section 3306(v) of the Internal Revenue Code of 1986)  
12 to help avert layoffs, including by providing technical as-  
13 sistance and guidance.

14 **SEC. 4105. FULL FEDERAL FUNDING OF EXTENDED UNEM-**  
15 **LOYMENT COMPENSATION FOR A LIMITED**  
16 **PERIOD.**

17 (a) IN GENERAL.—In the case of sharable extended  
18 compensation and sharable regular compensation paid for  
19 weeks of unemployment beginning after the date of the  
20 enactment of this section and before December 31, 2020  
21 (and only with respect to States that receive emergency  
22 administration grant funding under clauses (i) and (ii) of  
23 section 903(h)(1)(C) of the Social Security Act (42 U.S.C.  
24 1102(h)(1)(C))), section 204(a)(1) of the Federal-State  
25 Extended Unemployment Compensation Act of 1970 (26

1 U.S.C. 3304 note) shall be applied by substituting “100  
2 percent of” for “one-half of”.

3 (b) TEMPORARY FEDERAL MATCHING FOR THE  
4 FIRST WEEK OF EXTENDED BENEFITS FOR STATES  
5 WITH NO WAITING WEEK.—With respect to weeks of un-  
6 employment beginning after the date of the enactment of  
7 this Act and ending on or before December 31, 2020, sub-  
8 paragraph (B) of section 204(a)(2) of the Federal-State  
9 Extended Unemployment Compensation Act of 1970 (26  
10 U.S.C. 3304 note) shall not apply.

11 (c) DEFINITIONS.—For purposes of this section—

12 (1) the terms “sharable extended compensa-  
13 tion” and “sharable regular compensation” have the  
14 respective meanings given such terms under section  
15 204 of the Federal-State Extended Unemployment  
16 Compensation Act of 1970; and

17 (2) the term “week” has the meaning given  
18 such term under section 205 of the Federal-State  
19 Extended Unemployment Compensation Act of  
20 1970.

21 (d) REGULATIONS.—The Secretary of Labor may  
22 prescribe any operating instructions or regulations nec-  
23 essary to carry out this section.

1     **DIVISION E—EMERGENCY PAID**  
2                     **SICK LEAVE ACT**

3     **SEC. 5101. SHORT TITLE.**

4             This Act may be cited as the “Emergency Paid Sick  
5 Leave Act”.

6     **SEC. 5102. PAID SICK TIME REQUIREMENT.**

7             (a) IN GENERAL.—An employer shall provide to each  
8 employee employed by the employer paid sick time for any  
9 of the following uses:

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

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

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

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

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

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

1 (A) who—

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

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

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

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

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

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

22 (b) DURATION OF PAID SICK TIME.—

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

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

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

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

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

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

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

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

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



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

6 (f) USE OF PAID SICK TIME.—

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

12 (2) SEQUENCING.—

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

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

21 **SEC. 5103. NOTICE.**

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

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

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

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

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

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

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

17 **SEC. 5105. ENFORCEMENT.**

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

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

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

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

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

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

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

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

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

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

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

7 Nothing in this Act shall be construed—

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

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

11 (B) collective bargaining agreement; or

12 (C) existing employer policy; or

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

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

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

23 **SEC. 5109. SUNSET.**

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

1 **SEC. 5110. DEFINITIONS.**

2 For purposes of the Act:

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

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

11 (3) DOMESTIC PARTNER.—

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

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

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

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

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

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

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

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

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

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

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

8 (5) EMPLOYER.—

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

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

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

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

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

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

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

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

7 (B) COVERED EMPLOYER.—

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

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

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

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

20 (II) includes—

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



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

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

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

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

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

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

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

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

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

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

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

20 (A) A parent of the employee.

21 (B) A spouse of the employee.

22 (C) A child of the employee.

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

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

3 (i) a sibling of the employee;

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

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

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

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

17 (9) PAID SICK TIME.—

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

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

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

7 (B) REQUIRED COMPENSATION.—

8 (i) IN GENERAL.—The employee's re-  
9 quired compensation under this subpara-  
10 graph (B) shall be not less than the great-  
11 er of the following:

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

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

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

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

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

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

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

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

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

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

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

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

20               (B) A stepparent of the employee.

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

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

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

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

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

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

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

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

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

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

12 (2) Items and services furnished to an indi-  
13 vidual during health care provider office visits, ur-  
14 gent care center visits, and emergency room visits  
15 that result in an order for or administration of an  
16 in vitro diagnostic product described in paragraph  
17 (1), but only to the extent such items and services  
18 relate to the furnishing or administration of such  
19 product or to the evaluation of such individual for  
20 purposes of determining the need of such individual  
21 for such product.

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



1   fering group or individual health insurance coverage as if  
2   included in the provisions of part A of title XXVII of the  
3   Public Health Service Act, part 7 of the Employee Retirement  
4   Income Security Act of 1974, and subchapter B of  
5   chapter 100 of the Internal Revenue Code of 1986, as ap-  
6   plicable.

7       (c) IMPLEMENTATION.—The Secretary of Health and  
8   Human Services, Secretary of Labor, and Secretary of the  
9   Treasury may implement the provisions of this section  
10  through sub-regulatory guidance, program instruction or  
11  otherwise.

12       (d) TERMS.—The terms “group health plan”; “health  
13  insurance issuer”; “group health insurance coverage”, and  
14  “individual health insurance coverage” have the meanings  
15  given such terms in section 2791 of the Public Health  
16  Service Act (42 U.S.C. 300gg–91), section 733 of the Em-  
17  ployee Retirement Income Security Act of 1974 (29  
18  U.S.C. 1191b), and section 9832 of the Internal Revenue  
19  Code of 1986, as applicable.

20   **SEC. 6002. WAIVING COST SHARING UNDER THE MEDICARE**  
21                           **PROGRAM FOR CERTAIN VISITS RELATING**  
22                           **TO TESTING FOR COVID-19.**

23       (a) IN GENERAL.—Section 1833 of the Social Secu-  
24  rity Act (42 U.S.C. 1395l) is amended—

25                   (1) in subsection (a)(1)—

1 (A) by striking “and” before “(CC)”; and

2 (B) by inserting before the period at the  
3 end the following: “, and (DD) with respect to  
4 a specified COVID–19 testing-related service  
5 described in paragraph (1) of subsection (cc)  
6 for which payment may be made under a speci-  
7 fied outpatient payment provision described in  
8 paragraph (2) of such subsection, the amounts  
9 paid shall be 100 percent of the payment  
10 amount otherwise recognized under such respec-  
11 tive specified outpatient payment provision for  
12 such service,”;

13 (2) in subsection (b), in the first sentence—

14 (A) by striking “and” before “(10)”; and

15 (B) by inserting before the period at the  
16 end the following: “, and (11) such deductible  
17 shall not apply with respect to any specified  
18 COVID–19 testing-related service described in  
19 paragraph (1) of subsection (cc) for which pay-  
20 ment may be made under a specified outpatient  
21 payment provision described in paragraph (2)  
22 of such subsection”; and

23 (3) by adding at the end the following new sub-  
24 section:

1       “(cc) SPECIFIED COVID–19 TESTING-RELATED  
2 SERVICES.—For purposes of subsection (a)(1)(DD):

3           “(1) DESCRIPTION.—

4               “(A) IN GENERAL.—A specified COVID–  
5 19 testing-related service described in this para-  
6 graph is a medical visit that—

7                   “(i) is in any of the categories of  
8 HCPCS evaluation and management serv-  
9 ice codes described in subparagraph (B);

10                   “(ii) is furnished during any portion  
11 of the emergency period (as defined in sec-  
12 tion 1135(g)(1)(B)) (beginning on or after  
13 the date of enactment of this subsection);

14                   “(iii) results in an order for or admin-  
15 istration of a clinical diagnostic laboratory  
16 test described in section  
17 1852(a)(1)(B)(iv)(IV); and

18                   “(iv) relates to the furnishing or ad-  
19 ministration of such test or to the evalua-  
20 tion of such individual for purposes of de-  
21 termining the need of such individual for  
22 such test.

23           “(B) CATEGORIES OF HCPCS CODES.—For  
24 purposes of subparagraph (A), the categories of

1 HCPCS evaluation and management services  
2 codes are the following:

3 “(i) Office and other outpatient serv-  
4 ices.

5 “(ii) Hospital observation services.

6 “(iii) Emergency department services.

7 “(iv) Nursing facility services.

8 “(v) Domiciliary, rest home, or custo-  
9 dial care services.

10 “(vi) Home services.

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

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

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

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

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

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

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

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

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

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

22 (1) in clause (iv)—

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

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

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

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

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

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

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

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

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

21               (a) MEDICAID.—

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

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

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

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

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

18 (2) NO COST SHARING.—

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

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

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



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

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

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

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

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

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

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

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

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

12 (i) in subparagraph (A)(ii)—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

17 (b) CHIP.—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

5 (1) in paragraph (2)—

6 (A) in subparagraph (B)—

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

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

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

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

17 (B) in subparagraph (C)—

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

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

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

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

3                   (C) in subparagraph (D)—

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

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

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

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

14                   (D) in subparagraph (E)—

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

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

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

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

25                   (2) in paragraph (6)(A)—

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

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

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

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

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

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

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

12 (b) **LIMITATIONS AND REFUNDABILITY.**—

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

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



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

3 (A) 10, over

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

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

15 (4) REFUNDABILITY OF EXCESS CREDIT.—

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

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

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

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

9 (d) SPECIAL RULES.—

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

19 (2) ELECTION NOT TO HAVE SECTION APPLY.—  
20 This section shall not apply with respect to any em-  
21 ployer for any calendar quarter if such employer  
22 elects (at such time and in such manner as the Sec-  
23 retary of the Treasury (or the Secretary’s delegate)  
24 may prescribe) not to have this section apply.

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

5           (4) STATE AND LOCAL GOVERNMENTS.—This  
6 credit shall not apply to the Government of the  
7 United States, the government of any State or polit-  
8 ical subdivision thereof, or any agency or instrumen-  
9 tality of any of the foregoing.

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

14           (1) regulations or other guidance to prevent the  
15 avoidance of the purposes of the limitations and ag-  
16 gregation rules under this section through the use of  
17 successor companies or other means,

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

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

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

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

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

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

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

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

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

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

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

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

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

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

11 (B) the lesser of—

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

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

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

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

25 (B) 260.

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

7           (d) SPECIAL RULES.—

8           (1) CREDIT REFUNDABLE.—

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

3 (b) LIMITATIONS AND REFUNDABILITY.—

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

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

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

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

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

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

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

10 (d) SPECIAL RULES.—

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

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

21 This section shall not apply with respect to any em-  
22 ployer for any calendar quarter if such employer  
23 elects (at such time and in such manner as the Sec-  
24 retary of the Treasury (or the Secretary’s delegate)  
25 may prescribe) not to have this section apply.

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

5           (4) STATE AND LOCAL GOVERNMENTS.—This  
6 credit shall not apply to the Government of the  
7 United States, the government of any State or polit-  
8 ical subdivision thereof, or any agency or instrumen-  
9 tality of any of the foregoing.

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

14           (1) regulations or other guidance to prevent the  
15 avoidance of the purposes of the limitations and ag-  
16 gregation rules under this section through the use of  
17 successor companies or other means,

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

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

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

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

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

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

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

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

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

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

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

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

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

8 (B) the lesser of—

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

12 (ii) \$200.

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

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

20 (B) 260.

21 (d) SPECIAL RULES.—

22 (1) CREDIT REFUNDABLE.—

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

10           (1) regulations or other guidance to prevent the  
11 avoidance of the purposes of this section, and

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

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

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

22           (b) TRANSFERS TO FEDERAL OLD-AGE AND SUR-  
23 VIVORS INSURANCE TRUST FUND.—There are hereby ap-  
24 propriated to the Federal Old-Age and Survivors Insur-  
25 ance Trust Fund and the Federal Disability Insurance

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

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

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

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

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

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

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

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

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