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(Original Signature of Member)

116TH CONGRESS
2D SESSION

H. RES. _____

Directing the Clerk of the House of Representatives to make corrections
in the engrossment of H.R. 6201.

IN THE HOUSE OF REPRESENTATIVES

M__. _____ submitted the following resolution; which was referred to
the Committee on _____

RESOLUTION

Directing the Clerk of the House of Representatives to make
corrections in the engrossment of H.R. 6201.

- 1 *Resolved*, That the Clerk of the House of Representa-
- 2 tives shall, in the engrossment of bill H.R. 6201, make
- 3 the following corrections:
- 4 (1) Amend division A to read as follows:

1 **“DIVISION A—SECOND CORONAVIRUS**
2 **PREPAREDNESS AND RESPONSE SUP-**
3 **PLEMENTAL APPROPRIATIONS ACT,**
4 **2020**

5 “The following sums are hereby appropriated, out of
6 any money in the Treasury not otherwise appropriated,
7 for the fiscal year ending September 30, 2020, and for
8 other purposes, namely:

9 **“TITLE I**

10 **“DEPARTMENT OF AGRICULTURE**
11 **“FOOD AND NUTRITION SERVICE**
12 **“SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR**
13 **WOMEN, INFANTS, AND CHILDREN (WIC)**

14 “For an additional amount for the ‘Special Supple-
15 mental Nutrition Program for Women, Infants, and Chil-
16 dren’, \$500,000,000, to remain available through Sep-
17 tember 30, 2021: *Provided*, That such amount is des-
18 ignated by the Congress as being for an emergency re-
19 quirement pursuant to section 251(b)(2)(A)(i) of the Bal-
20 anced Budget and Emergency Deficit Control Act of 1985.

21 **“COMMODITY ASSISTANCE PROGRAM**

22 “For an additional amount for the ‘Commodity As-
23 sistance Program’ for the emergency food assistance pro-
24 gram as authorized by section 27(a) of the Food and Nu-
25 trition Act of 2008 (7 U.S.C. 2036(a)) and section

1 204(a)(1) of the Emergency Food Assistance Act of 1983
2 (7 U.S.C. 7508(a)(1)), \$400,000,000, to remain available
3 through September 30, 2021: *Provided*, That of the funds
4 made available, the Secretary may use up to \$100,000,000
5 for costs associated with the distribution of commodities:
6 *Provided further*, That such amount is designated by the
7 Congress as being for an emergency requirement pursuant
8 to section 251(b)(2)(A)(i) of the Balanced Budget and
9 Emergency Deficit Control Act of 1985.

10 “GENERAL PROVISIONS—THIS TITLE

11 “SEC. 1101. (a) PUBLIC HEALTH EMERGENCY.—
12 During fiscal year 2020, in any case in which a school
13 is closed for at least 5 consecutive days during a public
14 health emergency designation during which the school
15 would otherwise be in session, each household containing
16 at least 1 member who is an eligible child attending the
17 school shall be eligible to receive assistance pursuant to
18 a state agency plan approved under subsection (b).

19 “(b) ASSISTANCE.—To carry out this section, the
20 Secretary of Agriculture may approve State agency plans
21 for temporary emergency standards of eligibility and levels
22 of benefits under the Food and Nutrition Act of 2008 (7
23 U.S.C. 2011 et seq.) for households with eligible children.
24 Plans approved by the Secretary shall provide for supple-
25 mental allotments to households receiving benefits under

1 such Act, and issuances to households not already receiv-
2 ing benefits. Such level of benefits shall be determined by
3 the Secretary in an amount not less than the value of
4 meals at the free rate over the course of 5 school days
5 for each eligible child in the household.

6 “(c) MINIMUM CLOSURE REQUIREMENT.—The Sec-
7 retary of Agriculture shall not provide assistance under
8 this section in the case of a school that is closed for less
9 than 5 consecutive days.

10 “(d) USE OF EBT SYSTEM.—A State agency may
11 provide assistance under this section through the EBT
12 card system established under section 7 of the Food and
13 Nutrition Act of 2008 (7 U.S.C. 2016).

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

23 “(f) WAIVERS.—To facilitate implementation of this
24 section, the Secretary of Agriculture may approve waivers
25 of the limits on certification periods otherwise applicable

1 under section 3(f) of the Food and Nutrition Act of 2008
2 (7 U.S.C. 2012(f)), reporting requirements otherwise ap-
3 plicable under section 6(c) of such Act (7 U.S.C. 2015(c)),
4 and other administrative requirements otherwise applica-
5 ble to State agencies under such Act.

6 “(g) AVAILABILITY OF COMMODITIES.—During fiscal
7 year 2020, the Secretary of Agriculture may purchase
8 commodities for emergency distribution in any area of the
9 United States during a public health emergency designa-
10 tion.

11 “(h) DEFINITIONS.—In this section:

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

22 “(2) The term ‘public health emergency des-
23 ignation’ means the declaration of a public health
24 emergency, based on an outbreak of SARS–CoV–2
25 or another coronavirus with pandemic potential, by

1 the Secretary of Health and Human Services under
2 section 319 of the Public Health Service Act (42
3 U.S.C. 247d).

4 “(3) The term ‘school’ has the meaning given
5 the term in section 12(d) of the Richard B. Russell
6 National School Lunch Act (42 U.S.C. 1760(d)).

7 “(i) FUNDING.—There are hereby appropriated to
8 the Secretary of Agriculture such amounts as are nec-
9 essary to carry out this section: *Provided*, That such
10 amount is designated by the Congress as being for an
11 emergency requirement pursuant to section
12 251(b)(2)(A)(i) of the Balanced Budget and Emergency
13 Deficit Control Act of 1985.

14 “SEC. 1102. In addition to amounts otherwise made
15 available, \$100,000,000, to remain available through Sep-
16 tember 30, 2021, shall be available for the Secretary of
17 Agriculture to provide grants to the Commonwealth of the
18 Northern Mariana Islands, Puerto Rico, and American
19 Samoa for nutrition assistance in response to a COVID–
20 19 public health emergency: *Provided*, That such amount
21 is designated by the Congress as being for an emergency
22 requirement pursuant to section 251(b)(2)(A)(i) of the
23 Balanced Budget and Emergency Deficit Control Act of
24 1985.

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

6 "INDIAN HEALTH SERVICE

7 "INDIAN HEALTH SERVICES

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

1 “TITLE V

2 “DEPARTMENT OF HEALTH AND HUMAN

3 SERVICES

4 “ADMINISTRATION FOR COMMUNITY LIVING

5 “AGING AND DISABILITY SERVICES PROGRAMS

6 “For an additional amount for ‘Aging and Disability

7 Services Programs’, \$250,000,000, to remain available

8 until September 30, 2021, for activities authorized under

9 subparts 1 and 2 of part C, of title III, and under title

10 VI, of the Older Americans Act of 1965 (‘OAA’), of which

11 \$160,000,000 shall be for Home-Delivered Nutrition Serv-

12 ices, \$80,000,000 shall be for Congregate Nutrition Serv-

13 ices, and \$10,000,000 shall be for Nutrition Services for

14 Native Americans: *Provided*, That State matching require-

15 ments under sections 304(d)(1)(D) and 309(b)(2) of the

16 OAA shall not apply to funds made available under this

17 heading in this Act: *Provided further*, That such amount

18 is designated by the Congress as being for an emergency

19 requirement pursuant to section 251(b)(2)(A)(i) of the

20 Balanced Budget and Emergency Deficit Control Act of

21 1985.

1 “OFFICE OF THE SECRETARY
2 “PUBLIC HEALTH AND SOCIAL SERVICES EMERGENCY
3 FUND

4 “For an additional amount for ‘Public Health and
5 Social Services Emergency Fund’, \$1,000,000,000, to re-
6 main available until expended, for activities authorized
7 under section 2812 of the Public Health Service Act (42
8 U.S.C. 300hh–11), in coordination with the Assistant Sec-
9 retary for Preparedness and Response and the Adminis-
10 trator of the Centers for Medicare & Medicaid Services,
11 to pay the claims of providers for reimbursement, as de-
12 scribed in subsection (a)(3)(D) of such section 2812, for
13 health services consisting of SARS-CoV-2 or COVID-19
14 related items and services as described in paragraph (1)
15 of section 6001(a) of division F of the Families First
16 Coronavirus Response Act (or the administration of such
17 products) or visits described in paragraph (2) of such sec-
18 tion for uninsured individuals: *Provided*, That the term
19 ‘uninsured individual’ in this paragraph means an indi-
20 vidual who is not enrolled in—

21 “(1) a Federal health care program (as defined
22 under section 1128B(f) of the Social Security Act
23 (42 U.S.C. 1320a-7b(f)), including an individual
24 who is eligible for medical assistance only because of

1 subsection (a)(10)(A)(ii)(XXIII) of Section 1902 of
2 the Social Security Act; or

3 “(2) a group health plan or health insurance
4 coverage offered by a health insurance issuer in the
5 group or individual market (as such terms are de-
6 fined in section 2791 of the Public Health Service
7 Act (42 U.S.C. 300gg-91)), or a health plan offered
8 under chapter 89 of title 5, United States Code:

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

13 “TITLE VI

14 “DEPARTMENT OF VETERANS AFFAIRS

15 “VETERANS HEALTH ADMINISTRATION

16 “MEDICAL SERVICES

17 “For an additional amount for ‘Medical Services’,
18 \$30,000,000, to remain available until September 30,
19 2022, for health services consisting of SARS-CoV-2 or
20 COVID-19 related items and services as described in sec-
21 tion 6006(b) of division F of the Families First
22 Coronavirus Response Act (or the administration of such
23 products): *Provided*, That such amount is designated by
24 the Congress as being for an emergency requirement pur-

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

3 “MEDICAL COMMUNITY CARE

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

14 “TITLE VII

15 “GENERAL PROVISIONS—THIS ACT

16 “SEC. 1701. Not later than 30 days after the date
17 of enactment of this Act, the head of each executive agen-
18 cy that receives funding in this Act shall provide a report
19 detailing the anticipated uses of all such funding to the
20 Committees on Appropriations of the House of Represent-
21 atives and the Senate: *Provided*, That each report shall
22 include estimated personnel and administrative costs, as
23 well as the total amount of funding apportioned, allotted,
24 obligated, and expended, to date: *Provided further*, That
25 each such plan shall be updated and submitted to such

1 Committees every 60 days until all funds are expended
2 or expire.

3 “SEC. 1702. States and local governments receiving
4 funds or assistance pursuant to this division shall ensure
5 the respective State Emergency Operations Center re-
6 ceives regular and real-time reporting on aggregated data
7 on testing and results from State and local public health
8 departments, as determined by the Director of the Centers
9 for Disease Control and Prevention, and that such data
10 is transmitted to the Centers for Disease Control and Pre-
11 vention.

12 “SEC. 1703. Each amount appropriated or made
13 available by this Act is in addition to amounts otherwise
14 appropriated for the fiscal year involved.

15 “SEC. 1704. No part of any appropriation contained
16 in this Act shall remain available for obligation beyond
17 the current fiscal year unless expressly so provided herein.

18 “SEC. 1705. Unless otherwise provided for by this
19 Act, the additional amounts appropriated by this Act to
20 appropriations accounts shall be available under the au-
21 thorities and conditions applicable to such appropriations
22 accounts for fiscal year 2020.

23 “SEC. 1706. Each amount designated in this Act by
24 the Congress as being for an emergency requirement pur-
25 suant to section 251(b)(2)(A)(i) of the Balanced Budget

1 and Emergency Deficit Control Act of 1985 shall be avail-
2 able (or rescinded or transferred, if applicable) only if the
3 President subsequently so designates all such amounts
4 and transmits such designations to the Congress.

5 “SEC. 1707. Any amount appropriated by this Act,
6 designated by the Congress as an emergency requirement
7 pursuant to section 251(b)(2)(A)(i) of the Balanced Budg-
8 et and Emergency Deficit Control Act of 1985 and subse-
9 quently so designated by the President, and transferred
10 pursuant to transfer authorities provided by this Act shall
11 retain such designation.

12 ““This division may be cited as the ‘Second
13 Coronavirus Preparedness and Response Supplemental
14 Appropriations Act, 2020’.”.

15 (2) Amend division C to read as follows:

16 **“DIVISION C—EMERGENCY FAM-
17 ILY AND MEDICAL LEAVE EX-
18 PANSION ACT**

19 **“SEC. 3101. SHORT TITLE.**

20 “This Act may be cited as ‘Emergency Family and
21 Medical Leave Expansion Act’.

22 **“SEC. 3102. AMENDMENTS TO THE FAMILY AND MEDICAL
23 LEAVE ACT OF 1993.**

24 “(a) PUBLIC HEALTH EMERGENCY LEAVE.—

1 “(1) IN GENERAL.—Section 102(a)(1) of the
2 Family and Medical Leave Act of 1993 (29 U.S.C.
3 2612(a)(1)) is amended by adding at the end the
4 following:

5 ““(F) During the period beginning on the
6 date the Emergency Family and Medical Leave
7 Expansion Act takes effect, and ending on De-
8 cember 31, 2020, because of a qualifying need
9 related to a public health emergency in accord-
10 ance with section 110.”.

11 “(2) PAID LEAVE REQUIREMENT.—Section
12 102(c) of the Family and Medical Leave Act of 1993
13 (29 U.S.C. 2612(c)) is amended by striking ‘under
14 subsection (a)’ and inserting ‘under subsection (a)
15 (other than certain periods of leave under subsection
16 (a)(1)(F))’.

17 “(b) REQUIREMENTS.—Title I of the Family and
18 Medical Leave Act of 1993 (29 U.S.C. 2611 et seq.) is
19 amended by adding at the end the following:

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

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

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

1 ““(A) ELIGIBLE EMPLOYEE.—In lieu of
2 the definition in sections 101(2)(A) and
3 101(2)(B)(ii), the term “eligible employee”
4 means an employee who has been employed for
5 at least 30 calendar days by the employer with
6 respect to whom leave is requested under sec-
7 tion 102(a)(1)(F).

8 ““(B) EMPLOYER THRESHOLD.—Section
9 101(4)(A)(i) shall be applied by substituting
10 “fewer than 500 employees” for “50 or more
11 employees for each working day during each of
12 20 or more calendar workweeks in the current
13 or preceding calendar year”.

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

18 ““(A) QUALIFYING NEED RELATED TO A
19 PUBLIC HEALTH EMERGENCY.—The term
20 “qualifying need related to a public health
21 emergency”, with respect to leave, means the
22 employee is unable to work (or telework) due to
23 a need for leave to care for the son or daughter
24 under 18 years of age of such employee if the
25 school or place of care has been closed, or the

1 child care provider of such son or daughter is
2 unavailable, due to a public health emergency.

3 ““(B) PUBLIC HEALTH EMERGENCY.—The
4 term “public health emergency” means an
5 emergency with respect to COVID-19 declared
6 by a Federal, State, or local authority.

7 ““(C) CHILD CARE PROVIDER.—The term
8 “child care provider” means a provider who re-
9 ceives compensation for providing child care
10 services on a regular basis, including an “eligi-
11 ble child care provider” (as defined in section
12 658P of the Child Care and Development Block
13 Grant Act of 1990 (42 U.S.C. 9858n)).

14 ““(D) SCHOOL.—The term “school” means
15 an “elementary school” or “secondary school”
16 as such terms are defined in section 8101 of
17 the Elementary and Secondary Education Act
18 of 1965 (20 U.S.C. 7801).

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

23 ““(A) to exclude certain health care pro-
24 viders and emergency responders from the defi-

1 nition of eligible employee under section
2 110(a)(1)(A); and

3 ““(B) to exempt small businesses with
4 fewer than 50 employees from the requirements
5 of section 102(a)(1)(F) when the imposition of
6 such requirements would jeopardize the viability
7 of the business as a going concern.

8 ““(b) RELATIONSHIP TO PAID LEAVE.—

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

10 ““(A) IN GENERAL.—The first 10 days for
11 which an employee takes leave under section
12 102(a)(1)(F) may consist of unpaid leave.

13 ““(B) EMPLOYEE ELECTION.—An em-
14 ployee may elect to substitute any accrued vaca-
15 tion leave, personal leave, or medical or sick
16 leave for unpaid leave under section
17 102(a)(1)(F) in accordance with section
18 102(d)(2)(B).

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

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

24 ““(A) IN GENERAL.—An employer shall
25 provide paid leave for each day of leave under

1 section 102(a)(1)(F) that an employee takes
2 after taking leave under such section for 10
3 days.

4 ““(B) CALCULATION.—

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

8 ““(I) an amount that is not less
9 than two-thirds of an employee’s reg-
10 ular rate of pay (as determined under
11 section 7(e) of the Fair Labor Stand-
12 ards Act of 1938 (29 U.S.C. 207(e));
13 and

14 ““(II) the number of hours the
15 employee would otherwise be normally
16 scheduled to work (or the number of
17 hours calculated under subparagraph
18 (C)).

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

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

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

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

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

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

24 “(d) RESTORATION TO POSITION.—

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

5 ““(2) CONDITIONS.—The conditions described
6 in 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
7 need related to a public health emergency con-
8 cludes; 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.

“(a) EMPLOYERS.—An employer signatory to a multiemployer collective bargaining agreement may, consistent with its bargaining obligations and its collective bargaining agreement, fulfill its obligations under section 110(b)(2) of title I of the Family and Medical Leave Act of 1993, as added by the Families First Coronavirus Response Act, by making contributions to a multiemployer fund, plan, or program based on the paid leave each of its employees is entitled to under such section while working under the multiemployer collective bargaining agreement, provided that the fund, plan, or program enables 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
7 multiemployer 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
17 to section 107(a) for a violation of section 102(a)(1)(F)
18 if the employer does not meet the definition of employer
19 set forth in Section 101(4)(A)(i).

20 "SEC. 3105. SPECIAL RULE FOR HEALTH CARE PROVIDERS

21 AND EMERGENCY RESPONDERS.

22 “An employer of an employee who is a health care
23 provider or an emergency responder may elect to exclude
24 such employee from the application of the provisions in
25 the amendments made under of section 3102 of this Act.

1 **“SEC. 3106. EFFECTIVE DATE.**

2 “ This Act shall take effect not later than 15 days
3 after the date of enactment of this Act.”.

4 (3) Amend division E to read as follows:

5 **“DIVISION E—EMERGENCY PAID
6 SICK LEAVE ACT**

7 **“SEC. 5101. SHORT TITLE.**

8 “This Act may be cited as the ‘Emergency Paid Sick
9 Leave Act’.

10 **“SEC. 5102. PAID SICK TIME REQUIREMENT.**

11 “(a) IN GENERAL.—An employer shall provide to
12 each employee employed by the employer paid sick time
13 to the extent that the employee is unable to work (or
14 telework) due to a need for leave because:

15 “(1) The employee is subject to a Federal,
16 State, or local quarantine or isolation order related
17 to COVID-19.

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

21 “(3) The employee is experiencing symptoms of
22 COVID-19 and seeking a medical diagnosis.

23 “(4) The employee is caring for an individual
24 who is subject to an order as described in subpara-
25 graph (1) or has been advised as described in para-
26 graph (2).

1 “(5) The employee is caring for a son or daughter
2 of such employee if the school or place of care
3 of the son or daughter has been closed, or the child
4 care provider of such son or daughter is unavailable,
5 due to COVID-19 precautions.

6 “(6) The employee is experiencing any other
7 substantially similar condition specified by the Sec-
8 retary of Health and Human Services in consulta-
9 tion with the Secretary of the Treasury and the Sec-
10 retary of Labor.

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

15 “(b) DURATION OF PAID SICK TIME.—

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

19 “(2) AMOUNT OF HOURS.—The amount of
20 hours of paid sick time to which an employee is enti-
21 tled shall be as follows:

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

23 “(B) For part-time employees, a number
24 of hours equal to the number of hours that

1 such employee works, on average, over a 2-week
2 period.

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

5 “(c) EMPLOYER’S TERMINATION OF PAID SICK
6 TIME.—Paid sick time provided to an employee under this
7 Act shall cease beginning with the employee’s next sched-
8 uled workshift immediately following the termination of
9 the need for paid sick time under subsection (a).

10 “(d) EMPLOYERS WITH EXISTING POLICIES.—With
11 respect to an employer that provides paid leave on the day
12 before the date of enactment of this Act—

13 “(1) the paid sick time under this Act shall be
14 made available to employees of the employer in addi-
15 tion to such paid leave; and

16 “(2) the employer may not change such paid
17 leave on or after such date of enactment to avoid
18 being subject to paragraph (1).

19 “(e) PROHIBITION.—An employer may not require,
20 as a condition of providing paid sick time under this Act,
21 that the employee involved search for or find a replace-
22 ment employee to cover the hours during which the em-
23 ployee is using paid sick time.

24 “(f) USE OF PAID SICK TIME.—

1 “(1) IN GENERAL.—The paid sick time under
2 subsection (a) shall be available for immediate use
3 by the employee for the purposes described in such
4 subsection, regardless of how long the employee has
5 been employed by an employer.

6 “(2) SEQUENCING.—

7 “(A) IN GENERAL.—An employee may first
8 use the paid sick time under subsection (a) for
9 the purposes described in such subsection.

10 “(B) PROHIBITION.—An employer may not
11 require an employee to use other paid leave pro-
12 vided by the employer to the employee before
13 the employee uses the paid sick time under sub-
14 section (a).

15 **“SEC. 5103. NOTICE.**

16 “(a) IN GENERAL.—Each employer shall post and
17 keep posted, in conspicuous places on the premises of the
18 employer where notices to employees are customarily post-
19 ed, a notice, to be prepared or approved by the Secretary
20 of Labor, of the requirements described in this Act.

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

1 **“SEC. 5104. PROHIBITED ACTS.**

2 “It shall be unlawful for any employer to discharge,
3 discipline, or in any other manner discriminate against
4 any employee who—

5 “(1) takes leave in accordance with this Act;
6 and

7 “(2) has filed any complaint or instituted or
8 caused to be instituted any proceeding under or re-
9 lated to this Act (including a proceeding that seeks
10 enforcement of this Act), or has testified or is about
11 to testify in any such proceeding.

12 **“SEC. 5105. ENFORCEMENT.**

13 “(a) UNPAID SICK LEAVE.—An employer who vio-
14 lates section 5102 shall—

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

18 “(2) be subject to the penalties described in
19 sections 16 and 17 of such Act (29 U.S.C. 216;
20 217) with respect to such violation.

21 “(b) UNLAWFUL TERMINATION.—An employer who
22 willfully violates section 5104 shall—

23 “(1) be considered to be in violation of section
24 15(a)(3) of the Fair Labor Standards Act of 1938
25 (29 U.S.C. 215(a)(3)); and

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

4 **“SEC. 5106. EMPLOYMENT UNDER MULTI-EMPLOYER BAR-**

5 **GAINING AGREEMENTS.**

6 “(a) EMPLOYERS.—An employer signatory to a mul-
7 tiemployer collective bargaining agreement may, con-
8 sistent with its bargaining obligations and its collective
9 bargaining agreement, fulfill its obligations under this Act
10 by making contributions to a multiemployer fund, plan,
11 or program based on the hours of paid sick time each of
12 its employees is entitled to under this Act while working
13 under the multiemployer collective bargaining agreement,
14 provided that the fund, plan, or program enables employ-
15 ees to secure pay from such fund, plan, or program based
16 on hours they have worked under the multiemployer collec-
17 tive bargaining agreement and for the uses specified under
18 section 5102(a).

19 “(b) EMPLOYEES.—Employees who work under a
20 multiemployer collective bargaining agreement into which
21 their employers make contributions as provided in sub-
22 section (a) may secure pay from such fund, plan, or pro-
23 gram based on hours they have worked under the multiem-
24 ployer collective bargaining agreement for the uses speci-
25 fied in section 5102(a).

1 **“SEC. 5107. RULES OF CONSTRUCTION.**

2 “Nothing in this Act shall be construed—
3 “(1) to in any way diminish the rights or bene-
4 fits that an employee is entitled to under any—
5 “(A) other Federal, State, or local law;
6 “(B) collective bargaining agreement; or
7 “(C) existing employer policy; or
8 “(2) to require financial or other reimburse-
9 ment to an employee from an employer upon the em-
10 ployee’s termination, resignation, retirement, or
11 other separation from employment for paid sick time
12 under this Act that has not been used by such em-
13 ployee.

14 **“SEC. 5108. EFFECTIVE DATE.**

15 “This Act, and the requirements under this Act, shall
16 take effect not later than 15 days after the date of enact-
17 ment of this Act.

18 **“SEC. 5109. SUNSET.**

19 “This Act, and the requirements under this Act, shall
20 expire on December 31, 2020.

21 **“SEC. 5110. DEFINITIONS.**

22 “For purposes of the Act:

23 “(1) EMPLOYEE.—The terms ‘employee’ means
24 an individual who is—
25 “(A)(i) an employee, as defined in section
26 3(e) of the Fair Labor Standards Act of 1938

1 (29 U.S.C. 203(e)), who is not covered under
2 subparagraph (E) or (F), including such an em-
3 ployee of the Library of Congress, except that
4 a reference in such section to an employer shall
5 be considered to be a reference to an employer
6 described in clauses (i)(I) and (ii) of paragraph
7 (5)(A); or
8 “(ii) an employee of the Government Ac-
9 countability Office;
10 “(B) a State employee described in section
11 304(a) of the Government Employee Rights Act
12 of 1991 (42 U.S.C. 2000e–16c(a));
13 “(C) a covered employee, as defined in sec-
14 tion 101 of the Congressional Accountability
15 Act of 1995 (2 U.S.C. 1301), other than an ap-
16 plicant for employment;
17 “(D) a covered employee, as defined in sec-
18 tion 411(c) of title 3, United States Code;
19 “(E) a Federal officer or employee covered
20 under subchapter V of chapter 63 of title 5,
21 United States Code; or
22 “(F) any other individual occupying a posi-
23 tion in the civil service (as that term is defined
24 in section 2101(1) of title 5, United States
25 Code).

1 “(2) EMPLOYER.—

2 “(A) IN GENERAL.—The term ‘employer’
3 means a person who is—

4 “(i)(I) a covered employer, as defined
5 in subparagraph (B), who is not covered
6 under subclause (V);

7 “(II) an entity employing a State em-
8 ployee described in section 304(a) of the
9 Government Employee Rights Act of 1991;

10 “(III) an employing office, as defined
11 in section 101 of the Congressional Ac-
12 countability Act of 1995;

13 “(IV) an employing office, as defined
14 in section 411(c) of title 3, United States
15 Code; or

16 “(V) an Executive Agency as defined
17 in section 105 of title 5, United States
18 Code, and including the U.S. Postal Serv-
19 ice and the Postal Regulatory Commission;
20 and

21 “(ii) engaged in commerce (including
22 government), or an industry or activity af-
23 fecting commerce (including government),
24 as defined in subparagraph (B)(iii).

25 “(B) COVERED EMPLOYER.—

1 “(i) IN GENERAL.—In subparagraph
2 (A)(i)(I), the term ‘covered employer’—
3 “(I) means any person engaged
4 in commerce or in any industry or ac-
5 tivity affecting commerce that—
6 “(aa) in the case of a pri-
7 vate entity or individual, employs
8 fewer than 500 employees; and
9 “(bb) in the case of a public
10 agency or any other entity that is
11 not a private entity or individual,
12 employs 1 or more employees;
13 “(II) includes—
14 “(aa) includes any person
15 acting directly or indirectly in the
16 interest of an employer in rela-
17 tion to an employee (within the
18 meaning of such phrase in sec-
19 tion 3(d) of the Fair Labor
20 Standards Act of 1938 (29
21 U.S.C. 203(d)); and
22 “(bb) any successor in inter-
23 est of an employer;
24 “(III) includes any ‘public agen-
25 cy’, as defined in section 3(x) of the

1 Fair Labor Standards Act of 1938
2 (29 U.S.C. 203(x)); and

1 “(II) EMPLOYEE.—The term
2 ‘employee’ has the same meaning
3 given such term in section 3(e) of the
4 Fair Labor Standards Act of 1938
5 (29 U.S.C. 203(e)).

6 “(III) PERSON.—The term ‘per-
7 son’ has the same meaning given such
8 term in section 3(a) of the Fair Labor
9 Standards Act of 1938 (29 U.S.C.
10 203(a)).

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

15 “(4) FMLA TERMS.—The terms ‘health care
16 provider’ and ‘son or daughter’ have the meanings
17 given such terms in section 101 of the Family and
18 Medical Leave Act of 1993 (29 U.S.C. 2611).

19 “(5) PAID SICK TIME.—

20 “(A) IN GENERAL.—The term ‘paid sick
21 time’ means an increment of compensated leave
22 that—

23 “(i) is provided by an employer for
24 use during an absence from employment

1 for a reason described in any paragraph of
2 section 2(a); and

3 “(ii) is calculated based on the em-
4 employee’s required compensation under sub-
5 paragraph (B) and the number of hours
6 the employee would otherwise be normally
7 scheduled to work (or the number of hours
8 calculated under subparagraph (C)), except
9 that in no event shall such paid sick time
10 exceed—

11 “(I) \$511 per day and \$5,110 in
12 the aggregate for a use described in
13 paragraph (1), (2), or (3) of section
14 5102(a); and

15 “(II) \$200 per day and \$2,000 in
16 the aggregate for a use described in
17 paragraph (4), (5), or (6) of section
18 5102(a).

19 “(B) REQUIRED COMPENSATION.—

20 “(i) IN GENERAL.—Subject to sub-
21 paragraph (A)(ii), the employee’s required
22 compensation under this subparagraph
23 shall be not less than the greater of the
24 following:

1 “(I) The employee’s regular rate
2 of pay (as determined under section
3 7(e) of the Fair Labor Standards Act
4 of 1938 (29 U.S.C. 207(e)).

5 “(II) The minimum wage rate in
6 effect under section 6(a)(1) of the
7 Fair Labor Standards Act of 1938
8 (29 U.S.C. 206(a)(1)).

9 “(III) The minimum wage rate in
10 effect for such employee in the appli-
11 cable State or locality, whichever is
12 greater, in which the employee is em-
13 ployed.

14 “(ii) SPECIAL RULE FOR CARE OF
15 FAMILY MEMBERS.—Subject to subparagraph
16 (A)(ii), with respect to any paid sick
17 time provided for any use described in
18 paragraph (4), (5), or (6) of section
19 5102(a), the employee’s required com-
20 pensation under this subparagraph shall be
21 two-thirds of the amount described in
22 clause (B)(i).

23 “(C) VARYING SCHEDULE HOURS CAL-
24 CULATION.—In the case of a part-time em-
25 ployee described in section 5102(b)(2)(B) whose

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

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

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

21 “(D) GUIDELINES.—Not later than 15
22 days after the date of the enactment of this
23 Act, the Secretary of Labor shall issue guide-
24 lines to assist employers in calculating the

1 amount of paid sick time under subparagraph
2 (A).

3 “(E) REASONABLE NOTICE.—After the
4 first workday (or portion thereof) an employee
5 receives paid sick time under this Act, an em-
6 ployer may require the employee to follow rea-
7 sonable notice procedures in order to continue
8 receiving such paid sick time.

9 **“SEC. 5111. REGULATORY AUTHORITIES.**

10 “The Secretary of Labor shall have the authority to
11 issue regulations for good cause under sections 553(b)(B)
12 and 553(d)(A) of title 5, United States Code, to exempt
13 small businesses with fewer than 50 employees from the
14 requirements of section 5102(a)(5) when the imposition
15 of such requirements would jeopardize the viability of the
16 business as a going concern.”.

17 (4) Amend division F to read as follows:

18 **“DIVISION F—HEALTH
19 PROVISIONS**

20 **“SEC. 6001. COVERAGE OF TESTING FOR COVID-19.**

21 “(a) IN GENERAL.—A group health plan and a health
22 insurance issuer offering group or individual health insur-
23 ance coverage (including a grandfathered health plan (as
24 defined in section 1251(e) of the Patient Protection and
25 Affordable Care Act)) shall provide coverage, and shall not

1 impose any cost sharing (including deductibles, copay-
2 ments, and coinsurance) requirements or prior authoriza-
3 tion or other medical management requirements, for the
4 following items and services furnished during any portion
5 of the emergency period defined in paragraph (1)(B) of
6 section 1135(g) of the Social Security Act (42 U.S.C.
7 1320b-5(g)) beginning on or after the date of the enact-
8 ment of this Act:

9 “(1) In vitro diagnostic products (as defined in
10 section 809.3(a) of title 21, Code of Federal Regula-
11 tions) for the detection of SARS-CoV-2 or the diag-
12 nosis of the virus that causes COVID-19 that are
13 approved, cleared, or authorized under section
14 510(k), 513, 515 or 564 of the Federal Food, Drug,
15 and Cosmetic Act, and the administration of such in
16 vitro diagnostic products.

17 “(2) Items and services furnished to an indi-
18 vidual during health care provider office visits
19 (which term in this paragraph includes in-person vis-
20 its and telehealth visits), urgent care center visits,
21 and emergency room visits that result in an order
22 for or administration of an in vitro diagnostic prod-
23 uct described in paragraph (1), but only to the ex-
24 tent such items and services relate to the furnishing
25 or administration of such product or to the evalua-

1 tion of such individual for purposes of determining
2 the need of such individual for such product.

3 “(b) ENFORCEMENT.—The provisions of subsection
4 (a) shall be applied by the Secretary of Health and Human
5 Services, Secretary of Labor, and Secretary of the Treas-
6 ury to group health plans and health insurance issuers of-
7 fering group or individual health insurance coverage as if
8 included in the provisions of part A of title XXVII of the
9 Public Health Service Act, part 7 of the Employee Retire-
10 ment Income Security Act of 1974, and subchapter B of
11 chapter 100 of the Internal Revenue Code of 1986, as ap-
12 plicable.

13 “(c) IMPLEMENTATION.—The Secretary of Health
14 and Human Services, Secretary of Labor, and Secretary
15 of the Treasury may implement the provisions of this sec-
16 tion through sub-regulatory guidance, program instruction
17 or otherwise.

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

1 **“SEC. 6002. WAIVING COST SHARING UNDER THE MEDI-**
2 **CARE PROGRAM FOR CERTAIN VISITS RELAT-**
3 **ING TO TESTING FOR COVID-19.**

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

6 “(1) in subsection (a)(1)—

7 “(A) by striking ‘and’ before ‘(CC)’; and

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

19 “(2) in subsection (b), in the first sentence—

20 “(A) by striking ‘and’ before ‘(10)’; and

21 “(B) by inserting before the period at the
22 end the following: ‘, and (11) such deductible
23 shall not apply with respect to any specified
24 COVID–19 testing-related service described in
25 paragraph (1) of subsection (cc) for which pay-
26 ment may be made under a specified outpatient

1 payment provision described in paragraph (2)
2 of such subsection'; and

3 "(3) by adding at the end the following new
4 subsection:

5 " "(cc) SPECIFIED COVID-19 TESTING-RELATED
6 SERVICES.—For purposes of subsection (a)(1)(DD):

7 " "(1) DESCRIPTION.—

8 " "(A) IN GENERAL.—A specified COVID-
9 19 testing-related service described in this para-
10 graph is a medical visit that—

11 " "(i) is in any of the categories of
12 HCPCS evaluation and management serv-
13 ice codes described in subparagraph (B);

14 " "(ii) is furnished during any portion
15 of the emergency period (as defined in sec-
16 tion 1135(g)(1)(B)) (beginning on or after
17 the date of enactment of this subsection);

18 " "(iii) results in an order for or ad-
19 ministration of a clinical diagnostic labora-
20 tory test described in section
21 1852(a)(1)(B)(iv)(IV); and

22 " "(iv) relates to the furnishing or ad-
23 ministration of such test or to the evalua-
24 tion of such individual for purposes of de-

4 For purposes of subparagraph (A), the cat-
5 egories of HCPCS evaluation and management
6 services codes are the following:

9 ““(ii) Hospital observation services.

12 ““(iv) Nursing facility services.

15 ““(vi) Home services.

16 ““(vii) Online digital evaluation and
17 management services.

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

21 “(A) The hospital outpatient prospective
22 payment system under subsection (t).

23 “(B) The physician fee schedule under
24 section 1848

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

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

5 ““(E) The payment basis determined in
6 regulations pursuant to section 1833(a)(3) for
7 rural health clinic services. ’.

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

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

1 **“SECTION 6003. COVERAGE OF TESTING FOR COVID-19 AT**
2 **NO COST SHARING UNDER THE MEDICARE**
3 **ADVANTAGE PROGRAM.**

4 “(a) IN GENERAL.—Section 1852(a)(1)(B) of the So-
5 cial Security Act (42 U.S.C. 1395w-22(a)(1)(B)) is
6 amended—

7 “(1) in clause (iv)—

8 “(A) by redesignating subclause (IV) as
9 subclause (VI); and

10 “(B) by inserting after subclause (III) the
11 following new subclauses:

12 ““(IV) Clinical diagnostic labora-
13 tory test administered during any por-
14 tion of the emergency period defined
15 in paragraph (1)(B) of section
16 1135(g) beginning on or after the
17 date of the enactment of the Families
18 First Coronavirus Response Act for
19 the detection of SARS-CoV-2 or the
20 diagnosis of the virus that causes
21 COVID-19 and the administration of
22 such test.

23 ““(V) Specified COVID-19 test-
24 ing-related services (as described in
25 section 1833(cc)(1)) for which pay-
26 ment would be payable under a speci-

1 fied outpatient payment provision de-
2 scribed in section 1833(cc)(2).';

3 “(2) in clause (v), by inserting ‘, other than
4 subclauses (IV) and (V) of such clause,’ after ‘clause
5 (iv)’; and

6 “(3) by adding at the end the following new
7 clause:

21 "(b) IMPLEMENTATION.—Notwithstanding any other
22 provision of law, the Secretary of Health and Human
23 Services may implement the amendments made by this
24 section by program instruction or otherwise.

1 **“SECTION 6004. COVERAGE AT NO COST SHARING OF**
2 **COVID-19 TESTING UNDER MEDICAID AND**
3 **CHIP.**

4 “(a) MEDICAID.—

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

8 “(A) by striking ‘other laboratory’ and in-
9 serting ‘(A) other laboratory’;

10 “(B) by inserting ‘and’ after the semicolon;
11 and

12 “(C) by adding at the end the following
13 new subparagraph:

14 “(B) in vitro diagnostic products (as defined in
15 section 809.3(a) of title 21, Code of Federal Regula-
16 tions) administered during any portion of the emer-
17 gency period defined in paragraph (1)(B) of section
18 1135(g) beginning on or after the date of the enact-
19 ment of this subparagraph for the detection of
20 SARS-CoV-2 or the diagnosis of the virus that
21 causes COVID-19 that are approved, cleared, or au-
22 thorized under section 510(k), 513, 515 or 564 of
23 the Federal Food, Drug, and Cosmetic Act, and the
24 administration of such in vitro diagnostic products;
25 ’.

26 “(2) NO COST SHARING.—

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

1 “(xi) Any in vitro diagnostic product
2 described in section 1905(a)(3)(B) that is
3 administered during any portion of the
4 emergency period described in such section
5 beginning on or after the date of the enact-
6 ment of this clause (and the administration
7 of such product) and any visit described in
8 section 1916(a)(2)(G) that is furnished
9 during any such portion.’.

10 “(C) CLARIFICATION.—The amendments
11 made this paragraph shall apply with respect to
12 a State plan of a territory in the same manner
13 as a State plan of one of the 50 States.

14 “(3) STATE OPTION TO PROVIDE COVERAGE
15 FOR UNINSURED INDIVIDUALS.—

16 “(A) IN GENERAL.—Section 1902(a)(10)
17 of the Social Security Act (42 U.S.C.
18 1396a(a)(10)) is amended—

19 “(i) in subparagraph (A)(ii)—

20 “(I) in subclause (XXI), by strik-
21 ing ‘or’ at the end;

22 “(II) in subclause (XXII), by
23 adding ‘or’ at the end; and

24 “(III) by adding at the end the
25 following new subclause:

“‘(XXIII) during any portion of the emergency period defined in paragraph (1)(B) of section 1135(g) beginning on or after the date of the enactment of this subclause, who are uninsured individuals (as defined in subsection (ss));’; and

“(ii) in the matter following subparagraph (G)—

“(I) by striking ‘and (XVII)’ and inserting ‘, (XVII)’; and

“(II) by inserting after ‘instead of through subclause (VIII)’ the following: ‘, and (XVIII) the medical assistance made available to an uninsured individual (as defined in subsection (ss)) who is eligible for medical assistance only because of subparagraph (A)(ii)(XXIII) shall be limited to medical assistance for any in vitro diagnostic product described in section 1905(a)(3)(B) that is administered during any portion of the emergency period described in such section beginning on or after the date of the

17 ““(ss) UNINSURED INDIVIDUAL DEFINED.—For pur-
18 poses of this section, the term “uninsured individual”
19 means, notwithstanding any other provision of this title,
20 any individual who is—

21 ““(1) not described in subsection (a)(10)(A)(j);

22 and

23 “(2) not enrolled in a Federal health care pro-
24 gram (as defined in section 1128B(f)), a group
25 health plan, group or individual health insurance

1 coverage offered by a health insurance issuer (as
2 such terms are defined in section 2791 of the Public
3 Health Service Act), or a health plan offered under
4 chapter 89 of title 5, United States Code.'.

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

24 “(b) CHIP.—

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

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

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

18 “(3) PROHIBITION OF COST SHARING.—Section
19 2103(e)(2) of the Social Security Act (42 U.S.C.
20 1397cc(e)(2)) is amended—

21 “(A) in the paragraph header, by inserting
22 ‘, COVID-19 TESTING,’ before ‘OR PREGNANCY-
23 RELATED ASSISTANCE’; and

24 “(B) by striking ‘category of services de-
25 scribed in subsection (c)(1)(D) or’ and inserting

1 ‘categories of services described in subsection
2 (c)(1)(D), in vitro diagnostic products described
3 in subsection (c)(10) (and administration of
4 such products), visits described in section
5 1916(a)(2)(G), or’.

6 **“SEC. 6005. TREATMENT OF PERSONAL RESPIRATORY PRO-**
7 **TECTIVE DEVICES AS COVERED COUNTER-**
8 **MEASURES.**

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

11 “(1) in subparagraph (B), by striking ‘or’ at
12 the end; and

13 “(2) in subparagraph (C), by striking the pe-
14 riod at the end and inserting ‘; or’; and

15 “(3) by adding at the end the following new
16 subparagraph:

17 ““(D) a personal respiratory protective de-
18 vice that is—

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

23 ““(ii) subject to the emergency use
24 authorization issued by the Secretary on
25 March 2, 2020, or subsequent emergency

1 use authorizations, pursuant to section 564
2 of the Federal Food, Drug, and Cosmetic
3 Act (authorizing emergency use of personal
4 respiratory protective devices during the
5 COVID–19 outbreak); and
6 ““(iii) used during the period begin-
7 ning on January 27, 2020, and ending on
8 October 1, 2024, in response to the public
9 health emergency declared on January 31,
10 2020, pursuant to section 319 as a result
11 of confirmed cases of 2019 Novel
12 Coronavirus (2019-nCoV). ”.

13 **“SEC. 6006. APPLICATION WITH RESPECT TO TRICARE, COV-
14 ERAGE FOR VETERANS, AND COVERAGE FOR
15 FEDERAL CIVILIANS.**

16 “(a) TRICARE.—The Secretary of Defense may not
17 require any copayment or other cost sharing under chap-
18 ter 55 of title 10, United States Code, for in vitro diag-
19 nostic products described in paragraph (1) of section
20 6001(a) (or the administration of such products) or visits
21 described in paragraph (2) of such section furnished dur-
22 ing any portion of the emergency period defined in para-
23 graph (1)(B) of section 1135(g) of the Social Security Act
24 (42 U.S.C. 1320b–5(g)) beginning on or after the date
25 of the enactment of this Act.

1 “(b) VETERANS.—The Secretary of Veterans Affairs
2 may not require any copayment or other cost sharing
3 under chapter 17 of title 38, United States Code, for in
4 vitro diagnostic products described in paragraph (1) of
5 section 6001(a) (or the administration of such products)
6 or visits described in paragraph (2) of such section fur-
7 nished during any portion of the emergency period defined
8 in paragraph (1)(B) of section 1135(g) of the Social Secu-
9 rity Act (42 U.S.C. 1320b-5(g)) beginning on or after the
10 date of the enactment of this Act.

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

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

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

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

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

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

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

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

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

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

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

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

21 “(c) PREEMPTION.—With respect to a State, during
22 the period in which the Federal medical assistance per-
23 centage for the State is increased under subsection (a),
24 the requirements specified in subsection (b) shall preempt
25 any State requirements, laws, or regulations relating to

1 the State plan under title XIX of the Social Security Act
2 (42 U.S.C. 1396 et seq.) and any waiver of such plan that
3 would conflict with the requirements of subsection (b) and
4 that are in effect on the date of enactment of this Act
5 if the Governor of the State submits a letter to the Sec-
6 retary of Health and Human Services not later than 2
7 weeks after such date of enactment that states that the
8 State will not take any actions under such State require-
9 ments, laws, or regulations during such period.

10 “(d) REQUIREMENT FOR CERTAIN STATES.—Section
11 1905(cc) of the Social Security Act (42 U.S.C. 1396d(cc))
12 is amended by striking the period at the end of the sub-
13 section and inserting ‘and section 6008 of the Families
14 First Coronavirus Response Act, except that in applying
15 such treatments to the increases in the Federal medical
16 assistance percentage under section 6008 of the Families
17 First Coronavirus Response Act, the reference to “Decem-
18 ber 31, 2009” shall be deemed to be a reference to “March
19 11, 2020”.’.

20 **“SEC. 6009. INCREASE IN MEDICAID ALLOTMENTS FOR TER-
21 RITORIES.**

22 “Section 1108(g) of the Social Security Act (42
23 U.S.C. 1308(g)) is amended—

24 “(1) in paragraph (2)—

25 “(A) in subparagraph (B)—

1 “(i) in clause (i), by striking ‘and’ at
2 the end;

3 “(ii) in clause (ii), by striking ‘for
4 each of fiscal years 2020 through 2021,
5 \$126,000,000;’ and inserting ‘for fiscal
6 year 2020, \$128,712,500; and’; and

7 “(iii) by adding at the end the fol-
8 lowing new clause:

9 “‘(iii) for fiscal year 2021,
10 \$127,937,500;’;

11 “(B) in subparagraph (C)—

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

14 “(ii) in clause (ii), by striking ‘for
15 each of fiscal years 2020 through 2021,
16 \$127,000,000;’ and inserting ‘for fiscal
17 year 2020, \$130,875,000; and’; and

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

20 “‘(iii) for fiscal year 2021,
21 \$129,712,500;’;

22 “(C) in subparagraph (D)—

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

1 “(ii) in clause (ii), by striking ‘for
2 each of fiscal years 2020 through 2021,
3 \$60,000,000; and’ and inserting ‘for fiscal

4 year 2020, \$63,100,000; and’; and

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

7 ““(iii) for fiscal year 2021,
8 \$62,325,000; and’; and

9 “(D) in subparagraph (E)—

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

12 “(ii) in clause (ii), by striking ‘for
13 each of fiscal years 2020 through 2021,
14 \$84,000,000.’ and inserting ‘for fiscal year
15 2020, \$86,325,000; and’; and

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

18 ““(iii) for fiscal year 2021,
19 \$85,550,000.’; and

20 “(2) in paragraph (6)(A)—

21 “(A) in clause (i), by striking
22 ‘\$2,623,188,000’ and inserting
23 ‘\$2,716,188,000’; and

1 “(B) in clause (ii), by striking
2 ‘\$2,719,072,000’ and inserting
3 ‘\$2,809,063,000’.

4 **“SEC. 6010. CLARIFICATION RELATING TO SECRETARIAL**
5 **AUTHORITY REGARDING MEDICARE TELE-**
6 **HEALTH SERVICES FURNISHED DURING**
7 **COVID-19 EMERGENCY PERIOD.**

8 “Paragraph (3)(A) of section 1135(g) of the Social
9 Security Act (42 U.S.C. 1320b-5(g)) is amended to read
10 as follows:

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

17 (5) Amend division G to read as follows:

18 **“DIVISION G—TAX CREDITS FOR**
19 **PAID SICK AND PAID FAMILY**
20 **AND MEDICAL LEAVE**

21 **“SEC. 7001. PAYROLL CREDIT FOR REQUIRED PAID SICK**
22 **LEAVE.**

23 “(a) IN GENERAL.—In the case of an employer, there
24 shall be allowed as a credit against the tax imposed by
25 section 3111(a) or 3221(a) of the Internal Revenue Code

1 of 1986 for each calendar quarter an amount equal to 100
2 percent of the qualified sick leave wages paid by such em-
3 ployer with respect to such calendar quarter.

4 “(b) LIMITATIONS AND REFUNDABILITY.—

5 “(1) WAGES TAKEN INTO ACCOUNT.—The
6 amount of qualified sick leave wages taken into ac-
7 count under subsection (a) with respect to any indi-
8 vidual shall not exceed \$200 (\$511 in the case of
9 any day any portion of which is paid sick time de-
10 scribed in paragraph (1), (2), or (3) of section
11 5102(a) of the Emergency Paid Sick Leave Act) for
12 any day (or portion thereof) for which the individual
13 is paid qualified sick leave wages.

14 “(2) OVERALL LIMITATION ON NUMBER OF
15 DAYS TAKEN INTO ACCOUNT.—The aggregate num-
16 ber of days taken into account under paragraph (1)
17 for any calendar quarter shall not exceed the excess
18 (if any) of—

19 “(A) 10, over

20 “(B) the aggregate number of days so
21 taken into account for all preceding calendar
22 quarters.

23 “(3) CREDIT LIMITED TO CERTAIN EMPLOY-
24 MENT TAXES.—The credit allowed by subsection (a)
25 with respect to any calendar quarter shall not exceed

1 the tax imposed by section 3111(a) or 3221(a) of
2 such Code for such calendar quarter (reduced by any
3 credits allowed under subsections (e) and (f) of sec-
4 tion 3111 of such Code for such quarter) on the
5 wages paid with respect to the employment of all
6 employees of the employer.

7 “(4) REFUNDABILITY OF EXCESS CREDIT.—

8 “(A) IN GENERAL.—If the amount of the
9 credit under subsection (a) exceeds the limita-
10 tion of paragraph (3) for any calendar quarter,
11 such excess shall be treated as an overpayment
12 that shall be refunded under sections 6402(a)
13 and 6413(b) of such Code.

14 “(B) TREATMENT OF PAYMENTS.—For
15 purposes of section 1324 of title 31, United
16 States Code, any amounts due to an employer
17 under this paragraph shall be treated in the
18 same manner as a refund due from a credit
19 provision referred to in subsection (b)(2) of
20 such section.

21 “(c) QUALIFIED SICK LEAVE WAGES.—For purposes
22 of this section, the term ‘qualified sick leave wages’ means
23 wages (as defined in section 3121(a) of the Internal Rev-
24 enue Code of 1986) and compensation (as defined in sec-
25 tion 3231(e) of the Internal Revenue Code) paid by an

1 employer which are required to be paid by reason of the
2 Emergency Paid Sick Leave Act.

3 “(d) SPECIAL RULES.—

4 “(1) DENIAL OF DOUBLE BENEFIT.—For pur-
5 poses of chapter 1 of such Code, the gross income
6 of the employer, for the taxable year which includes
7 the last day of any calendar quarter with respect to
8 which a credit is allowed under this section, shall be
9 increased by the amount of such credit. Any wages
10 taken into account in determining the credit allowed
11 under this section shall not be taken into account for
12 purposes of determining the credit allowed under
13 section 45S of such Code.

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

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

1 “(4) CERTAIN GOVERNMENTAL EMPLOYERS.—

2 This credit shall not apply to the Government of the
3 United States, the government of any State or political
4 subdivision thereof, or any agency or instrumentality
5 of any of the foregoing.

6 “(e) REGULATIONS.—The Secretary of the Treasury
7 (or the Secretary’s delegate) shall prescribe such regulations
8 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
11 the avoidance of the purposes of the limitations
12 under this section,

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

16 “(3) regulations or other guidance providing for
17 waiver of penalties for failure to deposit amounts in
18 anticipation of the allowance of the credit allowed
19 under this section,

20 “(4) regulations or other guidance for recapturing
21 the benefit of credits determined under this
22 section in cases where there is a subsequent adjustment
23 to the credit determined under subsection (a),
24 and

1 “(5) regulations or other guidance to ensure
2 that the wages taken into account under this section
3 conform with the paid sick time required to be pro-
4 vided under the Emergency Paid Sick Leave Act.

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) and the Social Security
17 Equivalent Benefit Account established under section
18 15A(a) of the Railroad Retirement Act of 1974 (45 U.S.C.
19 231n-1(a)) amounts equal to the reduction in revenues
20 to the Treasury by reason of this section (without regard
21 to this subsection). Amounts appropriated by the pre-
22 ceding sentence shall be transferred from the general fund
23 at such times and in such manner as to replicate to the
24 extent possible the transfers which would have occurred

1 to such Trust Fund or Account had this section not been
2 enacted.

3 **SEC. 7002. CREDIT FOR SICK LEAVE FOR CERTAIN SELF-**
4 **EMPLOYED INDIVIDUALS.**

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

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

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

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

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

24 “(1) IN GENERAL.—The term ‘qualified sick
25 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 tax-
4 able year (but not more than the applicable
5 number of days) that the individual is unable to
6 perform services in any trade or business re-
7 ferred to in section 1402 of such Code for a
8 reason with respect to which such individual
9 would be entitled to receive sick leave as de-
10 scribed in subsection (b), multiplied by

11 “(B) the lesser of—

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

16 “(ii) 67 percent (100 percent in the
17 case of any day of paid sick time described
18 in paragraph (1), (2), or (3) of section
19 5102(a) of the Emergency Paid Sick Leave
20 Act) of the average daily self-employment
21 income of the individual for the taxable
22 year.

23 “(2) AVERAGE DAILY SELF-EMPLOYMENT IN-
24 COME.—For purposes of this subsection, the term

1 ‘average daily self-employment income’ means an
2 amount equal to—

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

6 “(B) 260.

7 “(3) APPLICABLE NUMBER OF DAYS.—For purposes of this subsection, the term ‘applicable number of days’ means, with respect to any taxable year, the excess (if any) of 10 days over the number of days taken into account under paragraph (1)(A) in all preceding taxable years.

13 “(d) SPECIAL RULES.—

14 “(1) CREDIT REFUNDABLE.—

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

19 “(B) TREATMENT OF PAYMENTS.—For purposes of section 1324 of title 31, United States Code, any refund due from the credit determined under this section shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b)(2) of such section.

1 “(2) DOCUMENTATION.—No credit shall be al-
2 lowed under this section unless the individual main-
3 tains such documentation as the Secretary of the
4 Treasury (or the Secretary’s delegate) may prescribe
5 to establish such individual as an eligible self-em-
6 ployed individual.

7 “(3) DENIAL OF DOUBLE BENEFIT.—In the
8 case of an individual who receives wages (as defined
9 in section 3121(a) of the Internal Revenue Code of
10 1986) or compensation (as defined in section
11 3231(e) of the Internal Revenue Code) paid by an
12 employer which are required to be paid by reason of
13 the Emergency Paid Sick Leave Act, the qualified
14 sick leave equivalent amount otherwise determined
15 under subsection (c) shall be reduced (but not below
16 zero) to the extent that the sum of the amount de-
17 scribed in such subsection and in section 7001(b)(1)
18 exceeds \$2,000 (\$5,110 in the case of any day any
19 portion of which is paid sick time described in para-
20 graph (1), (2), or (3) of section 5102(a) of the
21 Emergency Paid Sick Leave Act).

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

1 “(e) APPLICATION OF SECTION.—Only days occur-
2 ring during the period beginning on a date selected by the
3 Secretary of the Treasury (or the Secretary’s delegate)
4 which is during the 15-day period beginning on the date
5 of the enactment of this Act, and ending on December
6 31, 2020, may be taken into account under subsection
7 (c)(1)(A).

8 “(f) APPLICATION OF CREDIT IN CERTAIN POSSES-
9 SIONS.—

10 “(1) PAYMENTS TO POSSESSIONS WITH MIRROR
11 CODE TAX SYSTEMS.—The Secretary of the Treas-
12 ury (or the Secretary’s delegate) shall pay to each
13 possession of the United States which has a mirror
14 code tax system amounts equal to the loss (if any)
15 to that possession by reason of the application of the
16 provisions of this section. Such amounts shall be de-
17 termined by the Secretary of the Treasury (or the
18 Secretary’s delegate) based on information provided
19 by the government of the respective possession.

20 “(2) PAYMENTS TO OTHER POSSESSIONS.—The
21 Secretary of the Treasury (or the Secretary’s dele-
22 gate) shall pay to each possession of the United
23 States which does not have a mirror code tax system
24 amounts estimated by the Secretary of the Treasury
25 (or the Secretary’s delegate) as being equal to the

1 aggregate benefits (if any) that would have been
2 provided to residents of such possession by reason of
3 the provisions of this section if a mirror code tax
4 system had been in effect in such possession. The
5 preceding sentence shall not apply unless the respec-
6 tive possession has a plan, which has been approved
7 by the Secretary of the Treasury (or the Secretary's
8 delegate), under which such possession will promptly
9 distribute such payments to its residents.

10 “(3) MIRROR CODE TAX SYSTEM.—For pur-
11 poses of this section, the term ‘mirror code tax sys-
12 tem’ means, with respect to any possession of the
13 United States, the income tax system of such posses-
14 sion if the income tax liability of the residents of
15 such possession under such system is determined by
16 reference to the income tax laws of the United
17 States as if such possession were the United States.

18 “(4) TREATMENT OF PAYMENTS.—For pur-
19 poses of section 1324 of title 31, United States
20 Code, the payments under this section shall be treat-
21 ed in the same manner as a refund due from a cred-
22 it provision referred to in subsection (b)(2) of such
23 section.

24 “(g) REGULATIONS.—The Secretary of the Treasury
25 (or the Secretary's delegate) shall prescribe such regula-

1 tions or other guidance as may be necessary to carry out
2 the purposes of this section, including—

3 “(1) regulations or other guidance to effectuate
4 the purposes of this Act, and
5 “(2) regulations or other guidance to minimize
6 compliance and record-keeping burdens under this
7 section.

8 **“SEC. 7003. PAYROLL CREDIT FOR REQUIRED PAID FAMILY
9 LEAVE.**

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

16 “(b) LIMITATIONS AND REFUNDABILITY.—

17 “(1) WAGES TAKEN INTO ACCOUNT.—The
18 amount of qualified family leave wages taken into
19 account under subsection (a) with respect to any in-
20 dividual shall not exceed—

21 “(A) for any day (or portion thereof) for
22 which the individual is paid qualified family
23 leave wages, \$200, and

24 “(B) in the aggregate with respect to all
25 calendar quarters, \$10,000.

1 “(2) CREDIT LIMITED TO CERTAIN EMPLOY-
2 MENT TAXES.—The credit allowed by subsection (a)
3 with respect to any calendar quarter shall not exceed
4 the tax imposed by section 3111(a) or 3221(a) of
5 such Code for such calendar quarter (reduced by any
6 credits allowed under subsections (e) and (f) of sec-
7 tion 3111 of such Code, and section 7001 of this
8 Act, for such quarter) on the wages paid with re-
9 spect to the employment of all employees of the em-
10 ployer.

11 “(3) REFUNDABILITY OF EXCESS CREDIT.—If
12 the amount of the credit under subsection (a) ex-
13 ceeds the limitation of paragraph (2) for any cal-
14 endar quarter, such excess shall be treated as an
15 overpayment that shall be refunded under sections
16 6402(a) and 6413(b) of such Code.

17 “(c) QUALIFIED FAMILY LEAVE WAGES.—For pur-
18 poses of this section, the term ‘qualified family leave
19 wages’ means wages (as defined in section 3121(a) of such
20 Code) and compensation (as defined in section 3231(e) of
21 the Internal Revenue Code) paid by an employer which
22 are required to be paid by reason of the Emergency Fam-
23 ily and Medical Leave Expansion Act (including the
24 amendments made by such Act).

25 “(d) SPECIAL RULES.—

1 “(1) DENIAL OF DOUBLE BENEFIT.—For pur-
2 poses of chapter 1 of such Code, the gross income
3 of the employer, for the taxable year which includes
4 the last day of any calendar quarter with respect to
5 which a credit is allowed under this section, shall be
6 increased by the amount of such credit. Any wages
7 taken into account in determining the credit allowed
8 under this section shall not be taken into account for
9 purposes of determining the credit allowed under
10 section 45S of such Code .

11 “(2) ELECTION NOT TO HAVE SECTION
12 APPLY.—This section shall not apply with respect to
13 any employer for any calendar quarter if such em-
14 ployer elects (at such time and in such manner as
15 the Secretary of the Treasury (or the Secretary’s
16 delegate) may prescribe) not to have this section
17 apply.

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

22 “(4) CERTAIN GOVERNMENTAL EMPLOYERS.—
23 This credit shall not apply to the Government of the
24 United States, the government of any State or polit-

1 ical subdivision thereof, or any agency or instrumen-
2 tality of any of the foregoing.

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

7 “(1) regulations or other guidance to prevent
8 the avoidance of the purposes of the limitations
9 under this section,

10 “(2) regulations or other guidance to minimize
11 compliance and record-keeping burdens under this
12 section,

13 “(3) regulations or other guidance providing for
14 waiver of penalties for failure to deposit amounts in
15 anticipation of the allowance of the credit allowed
16 under this section,

17 “(4) regulations or other guidance for recap-
18 turing the benefit of credits determined under this
19 section in cases where there is a subsequent adjust-
20 ment to the credit determined under subsection (a),
21 and

22 “(5) regulations or other guidance to ensure
23 that the wages taken into account under this section
24 conform with the paid leave required to be provided
25 under the Emergency Family and Medical Leave Ex-

1 pansion Act (including the amendments made by
2 such Act).

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

9 “(g) TRANSFERS TO FEDERAL OLD-AGE AND SUR-
10 VIVORS INSURANCE TRUST FUND.—There are hereby ap-
11 propriated to the Federal Old-Age and Survivors Insur-
12 ance Trust Fund and the Federal Disability Insurance
13 Trust Fund established under section 201 of the Social
14 Security Act (42 U.S.C. 401) and the Social Security
15 Equivalent Benefit Account established under section
16 15A(a) of the Railroad Retirement Act of 1974 (45 U.S.C.
17 231n–1(a)) amounts equal to the reduction in revenues
18 to the Treasury by reason of this section (without regard
19 to this subsection). Amounts appropriated by the pre-
20 ceding sentence shall be transferred from the general fund
21 at such times and in such manner as to replicate to the
22 extent possible the transfers which would have occurred
23 to such Trust Fund or Account had this section not been
24 enacted.

1 **“SEC. 7004. CREDIT FOR FAMILY LEAVE FOR CERTAIN**
2 **SELF-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 any 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
2 50) during the taxable year that the individual
3 is unable to perform services in any trade or
4 business referred to in section 1402 of such
5 Code for a reason with respect to which such
6 individual would be entitled to receive paid
7 leave as described in subsection (b), multiplied
8 by

9 “(B) the lesser of—

10 “(i) 67 percent of the average daily
11 self-employment income of the individual
12 for the taxable year, or

13 “(ii) \$200.

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

18 “(A) the net earnings from self-employ-
19 ment income of the individual for the taxable
20 year, divided by

21 “(B) 260.

22 “(d) SPECIAL RULES.—

23 “(1) CREDIT REFUNDABLE.—

24 “(A) IN GENERAL.—The credit determined
25 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.

10 “(2) DOCUMENTATION.—No credit shall be al-
11 lowed under this section unless the individual main-
12 tains such documentation as the Secretary of the
13 Treasury (or the Secretary’s delegate) may prescribe
14 to establish such individual as an eligible self-em-
15 ployed individual.

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

1 the sum of the amount described in such subsection
2 and in section 7003(b)(1) exceeds \$10,000.

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

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

12 “(e) APPLICATION OF SECTION.—Only days occur-
13 ring during the period beginning on a date selected by the
14 Secretary of the Treasury (or the Secretary’s delegate)
15 which is during the 15-day period beginning on the date
16 of the enactment of this Act, and ending on December
17 31, 2020, may be taken into account under subsection
18 (c)(1)(A).

19 “(f) APPLICATION OF CREDIT IN CERTAIN POSSES-
20 SIONS.—

21 “(1) PAYMENTS TO POSSESSIONS WITH MIRROR
22 CODE TAX SYSTEMS.—The Secretary of the Treas-
23 ury (or the Secretary’s delegate) shall pay to each
24 possession of the United States which has a mirror
25 code tax system amounts equal to the loss (if any)

1 to that possession by reason of the application of the
2 provisions of this section. Such amounts shall be de-
3 termined by the Secretary of the Treasury (or the
4 Secretary's delegate) based on information provided
5 by the government of the respective possession.

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

21 “(3) MIRROR CODE TAX SYSTEM.—For pur-
22 poses of this section, the term ‘mirror code tax sys-
23 tem’ means, with respect to any possession of the
24 United States, the income tax system of such posses-
25 sion if the income tax liability of the residents of

such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.

4 “(4) TREATMENT OF PAYMENTS.—For pur-
5 poses of section 1324 of title 31, United States
6 Code, the payments under this section shall be treat-
7 ed in the same manner as a refund due from a cred-
8 it provision referred to in subsection (b)(2) of such
9 section.

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
15 the avoidance of the purposes of this Act, and

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

19 "SEC. 7005. SPECIAL RULE RELATED TO TAX ON EMPLOY-
20 ERS.

21 "(a) IN GENERAL.—Any wages required to be paid
22 by reason of the Emergency Paid Sick Leave Act and the
23 Emergency Family and Medical Leave Expansion Act
24 shall not be considered wages for purposes of section

1 3111(a) of the Internal Revenue Code of 1986 or com-
2 pensation for purposes of section 3221(a) of such Code.

3 **“(b) TRANSFERS TO FEDERAL OLD-AGE AND SUR-**
4 **VIVORS INSURANCE TRUST FUND.**—There are hereby ap-
5 propriated to the Federal Old-Age and Survivors Insur-
6 ance Trust Fund and the Federal Disability Insurance
7 Trust Fund established under section 201 of the Social
8 Security Act (42 U.S.C. 401) and the Social Security
9 Equivalent Benefit Account established under section
10 15A(a) of the Railroad Retirement Act of 1974 (45 U.S.C.
11 231n-1(a)) amounts equal to the reduction in revenues
12 to the Treasury by reason of this section (without regard
13 to this subsection). Amounts appropriated by the pre-
14 ceding sentence shall be transferred from the general fund
15 at such times and in such manner as to replicate to the
16 extent possible the transfers which would have occurred
17 to such Trust Fund or Account had this section not been
18 enacted.”.