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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

Mr. NEAL 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 “TITLE II

2 “DEPARTMENT OF DEFENSE

3 “DEFENSE HEALTH PROGRAM

4 “For an additional amount for ‘Defense Health Pro-
5 gram’, \$82,000,000, 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(a) 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 III

15 “DEPARTMENT OF THE TREASURY

16 “INTERNAL REVENUE SERVICE

17 “TAXPAYER SERVICES

18 “For an additional amount for ‘Taxpayer Services’,
19 \$15,000,000, to remain available until September 30,
20 2022, for the purposes of carrying out the Families First
21 Coronavirus Response Act: *Provided*, That amounts pro-
22 vided under this heading in this Act may be transferred
23 to and merged with ‘Operations Support’: *Provided fur-*
24 *ther*, That such amount is designated by the Congress as
25 being for an emergency requirement pursuant to section

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

3 “TITLE IV

4 “DEPARTMENT OF HEALTH AND HUMAN
5 SERVICES

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

20 ““(A) IN GENERAL.—An employer shall
21 provide paid leave for each day of leave under
22 section 102(a)(1)(F) that an employee takes
23 after taking leave under such section for 10
24 days.

25 ““(B) CALCULATION.—

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

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

10 “(II) the number of hours the
11 employee would otherwise be normally
12 scheduled to work (or the number of
13 hours calculated under subparagraph
14 (C)).

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

18 “(C) VARYING SCHEDULE HOURS CAL-
19 CULATION.—In the case of an employee whose
20 schedule varies from week to week to such an
21 extent that an employer is unable to determine
22 with certainty the number of hours the em-
23 ployee would have worked if such employee had
24 not taken leave under section 102(a)(1)(F), the

1 employer shall use the following in place of such
2 number:

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

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

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

21 “(d) RESTORATION TO POSITION.—

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

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

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

5 “(B) The position held by the employee
6 when the leave commenced does not exist due to
7 economic conditions or other changes in oper-
8 ating conditions of the employer—

9 “(i) that affect employment; and

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

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

18 “(D) If the reasonable efforts of the em-
19 ployer under subparagraph (C) fail, the em-
20 ployer makes reasonable efforts during the pe-
21 riod described in paragraph (3) to contact the
22 employee if an equivalent position described in
23 subparagraph (C) becomes available.

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

4 “(A) the date on which the qualifying
5 need related to a public health emergency con-
6 cludes; or

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

10 **“SEC. 3103. EMPLOYMENT UNDER MULTI-EMPLOYER BAR-**
11 **GAINING AGREEMENTS.**

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

1 section 102(a)(1)(F) of title I of the Family and Medical
2 Leave Act of 1993, as added by the Families First
3 Coronavirus Response Act.

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

13 **“SEC. 3104. SPECIAL RULE FOR CERTAIN EMPLOYERS.**

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

18 **“SEC. 3105. SPECIAL RULE FOR HEALTH CARE PROVIDERS**

19 **AND EMERGENCY RESPONDERS.**

20 “An employer of an employee who is a health care
21 provider or an emergency responder may elect to exclude
22 such employee from the application of the provisions in
23 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 daugh-
2 ter 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) PROHIBITION.—An employer may not require,
11 as a condition of providing paid sick time under this Act,
12 that the employee involved search for or find a replace-
13 ment employee to cover the hours during which the em-
14 ployee is using paid sick time.

15 “(e) USE OF PAID SICK TIME.—

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

21 “(2) SEQUENCING.—

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

1 “(B) PROHIBITION.—An employer may not
2 require an employee to use other paid leave pro-
3 vided by the employer to the employee before
4 the employee uses the paid sick time under sub-
5 section (a).

6 **“SEC. 5103. NOTICE.**

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

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

16 **“SEC. 5104. PROHIBITED ACTS.**

17 “‘It shall be unlawful for any employer to discharge,
18 discipline, or in any other manner discriminate against
19 any employee who—

20 “(1) takes leave in accordance with this Act;
21 and

22 “(2) has filed any complaint or instituted or
23 caused to be instituted any proceeding under or re-
24 lated to this Act (including a proceeding that seeks

1 enforcement of this Act), or has testified or is about
2 to testify in any such proceeding.

3 **“SEC. 5105. ENFORCEMENT.**

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

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

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

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

14 “(1) be considered to be in violation of section
15 15(a)(3) of the Fair Labor Standards Act of 1938
16 (29 U.S.C. 215(a)(3)); and

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

20 **“SEC. 5106. EMPLOYMENT UNDER MULTI-EMPLOYER BAR-**
21 **GAINING AGREEMENTS.**

22 “(a) EMPLOYERS.—An employer signatory to a mul-
23 tiemployer collective bargaining agreement may, con-
24 sistent with its bargaining obligations and its collective
25 bargaining agreement, fulfill its obligations under this Act

1 by making contributions to a multiemployer fund, plan,
2 or program based on the hours of paid sick time each of
3 its employees is entitled to under this Act while working
4 under the multiemployer collective bargaining agreement,
5 provided that the fund, plan, or program enables employ-
6 ees to secure pay from such fund, plan, or program based
7 on hours they have worked under the multiemployer collec-
8 tive bargaining agreement and for the uses specified under
9 section 5102(a).

10 “(b) EMPLOYEES.—Employees who work under a
11 multiemployer collective bargaining agreement into which
12 their employers make contributions as provided in sub-
13 section (a) may secure pay from such fund, plan, or pro-
14 gram based on hours they have worked under the multiem-
15 ployer collective bargaining agreement for the uses speci-
16 fied in section 5102(a).

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

18 “Nothing in this Act shall be construed—

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

21 “(A) other Federal, State, or local law;

22 “(B) collective bargaining agreement; or

23 “(C) existing employer policy; or

24 “(2) to require financial or other reimburse-
25 ment to an employee from an employer upon the em-

1 ployee’s termination, resignation, retirement, or
2 other separation from employment for paid sick time
3 under this Act that has not been used by such em-
4 ployee.

5 **“SEC. 5108. EFFECTIVE DATE.**

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

9 **“SEC. 5109. SUNSET.**

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

12 **“SEC. 5110. DEFINITIONS.**

13 “For purposes of the Act:

14 “(1) EMPLOYEE.—The terms ‘employee’ means
15 an individual who is—

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

1 “(ii) an employee of the Government Ac-
2 countability Office;

3 “(B) a State employee described in section
4 304(a) of the Government Employee Rights Act
5 of 1991 (42 U.S.C. 2000e–16c(a));

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

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

12 “(E) a Federal officer or employee covered
13 under subchapter V of chapter 63 of title 5,
14 United States Code; or

15 “(F) any other individual occupying a posi-
16 tion in the civil service (as that term is defined
17 in section 2101(1) of title 5, United States
18 Code).

19 “(2) EMPLOYER.—

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

22 “(i)(I) a covered employer, as defined
23 in subparagraph (B), who is not covered
24 under subelause (V);

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

4 “(III) an employing office, as defined
5 in section 101 of the Congressional Ac-
6 countability Act of 1995;

7 “(IV) an employing office, as defined
8 in section 411(c) of title 3, United States
9 Code; or

10 “(V) an Executive Agency as defined
11 in section 105 of title 5, United States
12 Code, and including the U.S. Postal Serv-
13 ice and the Postal Regulatory Commission;
14 and

15 “(ii) engaged in commerce (including
16 government), or an industry or activity af-
17 fecting commerce (including government),
18 as defined in subparagraph (B)(iii).

19 “(B) COVERED EMPLOYER.—

20 “(i) IN GENERAL.—In subparagraph
21 (A)(i)(I), the term ‘covered employer’—

22 “(I) means any person engaged
23 in commerce or in any industry or ac-
24 tivity affecting commerce that—

1 “(aa) in the case of a pri-
2 vate entity or individual, employs
3 fewer than 500 employees; and

4 “(bb) in the case of a public
5 agency or any other entity that is
6 not a private entity or individual,
7 employs 1 or more employees;

8 “(II) includes—

9 “(aa) includes any person
10 acting directly or indirectly in the
11 interest of an employer in rela-
12 tion to an employee (within the
13 meaning of such phrase in sec-
14 tion 3(d) of the Fair Labor
15 Standards Act of 1938 (29
16 U.S.C. 203(d)); and

17 “(bb) any successor in inter-
18 est of an employer;

19 “(III) includes any ‘public agen-
20 cy’, as defined in section 3(x) of the
21 Fair Labor Standards Act of 1938
22 (29 U.S.C. 203(x)); and

23 “(IV) includes the Government
24 Accountability Office and the Library
25 of Congress.

1 “(ii) PUBLIC AGENCY.—For purposes
2 of clause (i)(IV), a public agency shall be
3 considered to be a person engaged in com-
4 merce or in an industry or activity affect-
5 ing commerce.

6 “(iii) DEFINITIONS.—For purposes of
7 this subparagraph:

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

20 “(II) EMPLOYEE.—The term
21 ‘employee’ has the same meaning
22 given such term in section 3(e) of the
23 Fair Labor Standards Act of 1938
24 (29 U.S.C. 203(e)).

1 “(III) PERSON.—The term ‘per-
2 son’ has the same meaning given such
3 term in section 3(a) of the Fair Labor
4 Standards Act of 1938 (29 U.S.C.
5 203(a)).

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

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

14 “(5) PAID SICK TIME.—

15 “(A) IN GENERAL.—The term ‘paid sick
16 time’ means an increment of compensated leave
17 that—

18 “(i) is provided by an employer for
19 use during an absence from employment
20 for a reason described in any paragraph of
21 section 2(a); and

22 “(ii) is calculated based on the em-
23 ployee’s required compensation under sub-
24 paragraph (B) and the number of hours
25 the employee would otherwise be normally

1 scheduled to work (or the number of hours
2 calculated under subparagraph (C)), except
3 that in no event shall such paid sick time
4 exceed—

5 “(I) \$511 per day and \$5,110 in
6 the aggregate for a use described in
7 paragraph (1), (2), or (3) of section
8 5102(a); and

9 “(II) \$200 per day and \$2,000 in
10 the aggregate for a use described in
11 paragraph (4), (5), or (6) of section
12 5102(a).

13 “(B) REQUIRED COMPENSATION.—

14 “(i) IN GENERAL.—Subject to sub-
15 paragraph (A)(ii), the employee’s required
16 compensation under this subparagraph
17 shall be not less than the greater of the
18 following:

19 “(I) The employee’s regular rate
20 of pay (as determined under section
21 7(e) of the Fair Labor Standards Act
22 of 1938 (29 U.S.C. 207(e)).

23 “(II) The minimum wage rate in
24 effect under section 6(a)(1) of the

1 Fair Labor Standards Act of 1938
2 (29 U.S.C. 206(a)(1)).

3 “(III) The minimum wage rate in
4 effect for such employee in the appli-
5 cable State or locality, whichever is
6 greater, in which the employee is em-
7 ployed.

8 “(ii) SPECIAL RULE FOR CARE OF
9 FAMILY MEMBERS.—Subject to subpara-
10 graph (A)(ii), with respect to any paid sick
11 time provided for any use described in
12 paragraph (4), (5), or (6) of section
13 5102(a), the employee’s required com-
14 pensation under this subparagraph shall be
15 two-thirds of the amount described in
16 clause (B)(i).

17 “(C) VARYING SCHEDULE HOURS CAL-
18 CULATION.—In the case of a part-time em-
19 ployee described in section 5102(b)(2)(B) whose
20 schedule varies from week to week to such an
21 extent that an employer is unable to determine
22 with certainty the number of hours the em-
23 ployee would have worked if such employee had
24 not taken paid sick time under section 2(a), the

1 employer shall use the following in place of such
2 number:

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

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

16 “(D) GUIDELINES.—Not later than 15
17 days after the date of the enactment of this
18 Act, the Secretary of Labor shall issue guide-
19 lines to assist employers in calculating the
20 amount of paid sick time under subparagraph
21 (A).

22 “(E) REASONABLE NOTICE.—After the
23 first workday (or portion thereof) an employee
24 receives paid sick time under this Act, an em-
25 ployer may require the employee to follow rea-

1 sonable notice procedures in order to continue
2 receiving such paid sick time.

3 **“SEC. 5111. REGULATORY AUTHORITIES.**

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

7 “(1) to exclude certain health care providers
8 and emergency responders from the definition of em-
9 ployee under section 5110(1) including by allowing
10 the employer of such health care providers and
11 emergency responders to opt out;

12 “(2) to exempt small businesses with fewer than
13 50 employees from the requirements of section
14 5102(a)(5) when the imposition of such require-
15 ments would jeopardize the viability of the business
16 as a going concern; and

17 “(3) as necessary, to carry out the purposes of
18 this Act, including to ensure consistency between
19 this Act and Division C and Division G of the Fami-
20 lies First Coronavirus Response Act.”.

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

1 **“DIVISION F—HEALTH**
2 **PROVISIONS**

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

4 “(a) IN GENERAL.—A group health plan and a health
5 insurance issuer offering group or individual health insur-
6 ance coverage (including a grandfathered health plan (as
7 defined in section 1251(e) of the Patient Protection and
8 Affordable Care Act)) shall provide coverage, and shall not
9 impose any cost sharing (including deductibles, copay-
10 ments, and coinsurance) requirements or prior authoriza-
11 tion or other medical management requirements, for the
12 following items and services furnished during any portion
13 of the emergency period defined in paragraph (1)(B) of
14 section 1135(g) of the Social Security Act (42 U.S.C.
15 1320b-5(g)) beginning on or after the date of the enact-
16 ment of this Act:

17 “(1) In vitro diagnostic products (as defined in
18 section 809.3(a) of title 21, Code of Federal Regula-
19 tions) for the detection of SARS-CoV-2 or the diag-
20 nosis of the virus that causes COVID-19 that are
21 approved, cleared, or authorized under section
22 510(k), 513, 515 or 564 of the Federal Food, Drug,
23 and Cosmetic Act, and the administration of such in
24 vitro diagnostic products.

1 “(2) Items and services furnished to an indi-
2 vidual during health care provider office visits
3 (which term in this paragraph includes in-person vis-
4 its and telehealth visits), urgent care center visits,
5 and emergency room visits that result in an order
6 for or administration of an in vitro diagnostic prod-
7 uct described in paragraph (1), but only to the ex-
8 tent such items and services relate to the furnishing
9 or administration of such product or to the evalua-
10 tion of such individual for purposes of determining
11 the need of such individual for such product.

12 “(b) ENFORCEMENT.—The provisions of subsection
13 (a) shall be applied by the Secretary of Health and Human
14 Services, Secretary of Labor, and Secretary of the Treas-
15 ury to group health plans and health insurance issuers of-
16 fering group or individual health insurance coverage as if
17 included in the provisions of part A of title XXVII of the
18 Public Health Service Act, part 7 of the Employee Retire-
19 ment Income Security Act of 1974, and subchapter B of
20 chapter 100 of the Internal Revenue Code of 1986, as ap-
21 plicable.

22 “(c) IMPLEMENTATION.—The Secretary of Health
23 and Human Services, Secretary of Labor, and Secretary
24 of the Treasury may implement the provisions of this sec-

1 tion through sub-regulatory guidance, program instruction
2 or otherwise.

3 “(d) TERMS.—The terms ‘group health plan’; ‘health
4 insurance issuer’; ‘group health insurance coverage’, and
5 ‘individual health insurance coverage’ have the meanings
6 given such terms in section 2791 of the Public Health
7 Service Act (42 U.S.C. 300gg–91), section 733 of the Em-
8 ployee Retirement Income Security Act of 1974 (29
9 U.S.C. 1191b), and section 9832 of the Internal Revenue
10 Code of 1986, as applicable.

11 **“SEC. 6002. WAIVING COST SHARING UNDER THE MEDI-
12 CARE PROGRAM FOR CERTAIN VISITS RELAT-
13 ING TO TESTING FOR COVID-19.**

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

16 “(1) in subsection (a)(1)—

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

18 “(B) by inserting before the period at the
19 end the following: ‘, and (DD) with respect to
20 a specified COVID–19 testing-related service
21 described in paragraph (1) of subsection (cc)
22 for which payment may be made under a speci-
23 fied outpatient payment provision described in
24 paragraph (2) of such subsection, the amounts
25 paid shall be 100 percent of the payment

1 amount otherwise recognized under such respec-
2 tive specified outpatient payment provision for
3 such service;’;

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

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

6 “(B) by inserting before the period at the
7 end the following: ‘, and (11) such deductible
8 shall not apply with respect to any specified
9 COVID–19 testing-related service described in
10 paragraph (1) of subsection (cc) for which pay-
11 ment may be made under a specified outpatient
12 payment provision described in paragraph (2)
13 of such subsection’; and

14 “(3) by adding at the end the following new
15 subsection:

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

18 ““(1) DESCRIPTION.—

19 ““(A) IN GENERAL.—A specified COVID–
20 19 testing-related service described in this para-
21 graph is a medical visit that—

22 ““(i) is in any of the categories of
23 HCPCS evaluation and management serv-
24 ice codes described in subparagraph (B);

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

5 “(iii) results in an order for or ad-
6 ministration of a clinical diagnostic labora-
7 tory test described in section
8 1852(a)(1)(B)(iv)(IV); and

9 “(iv) relates to the furnishing or ad-
10 ministration of such test or to the evalua-
11 tion of such individual for purposes of de-
12 termining the need of such individual for
13 such test.

14 “(B) CATEGORIES OF HCPCS CODES.—
15 For purposes of subparagraph (A), the cat-
16 egories of HCPCS evaluation and management
17 services codes are the following:

18 “(i) Office and other outpatient serv-
19 ices.

20 “(ii) Hospital observation services.

21 “(iii) Emergency department serv-
22 ices.

23 “(iv) Nursing facility services.

24 “(v) Domiciliary, rest home, or cus-
25 todial care services.

1 “(vi) Home services.

2 “(vii) Online digital evaluation and
3 management services.

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

7 “(A) The hospital outpatient prospective
8 payment system under subsection (t).

9 “(B) The physician fee schedule under
10 section 1848.

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

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

15 “(E) The payment basis determined in
16 regulations pursuant to section 1833(a)(3) for
17 rural health clinic services. ’.

18 “(b) CLAIMS MODIFIER.—The Secretary of Health
19 and Human Services shall provide for an appropriate
20 modifier (or other identifier) to include on claims to iden-
21 tify, for purposes of subparagraph (DD) of section
22 1833(a)(1), as added by subsection (a), specified COVID-
23 19 testing-related services described in paragraph (1) of
24 section 1833(cc) of the Social Security Act, as added by
25 subsection (a), for which payment may be made under a

1 specified outpatient payment provision described in para-
2 graph (2) of such subsection.

3 “(c) IMPLEMENTATION.—Notwithstanding any other
4 provision of law, the Secretary of Health and Human
5 Services may implement the provisions of, including
6 amendments made by, this section through program in-
7 struction or otherwise.

8 **“SECTION 6003. COVERAGE OF TESTING FOR COVID-19 AT**
9 **NO COST SHARING UNDER THE MEDICARE**
10 **ADVANTAGE PROGRAM.**

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

14 “(1) in clause (iv)—

15 “(A) by redesignating subclause (IV) as
16 subclause (VI); and

17 “(B) by inserting after subclause (III) the
18 following new subclauses:

19 ““(IV) Clinical diagnostic labora-
20 tory test administered during any por-
21 tion of the emergency period defined
22 in paragraph (1)(B) of section
23 1135(g) beginning on or after the
24 date of the enactment of the Families
25 First Coronavirus Response Act for

1 the detection of SARS–CoV–2 or the
2 diagnosis of the virus that causes
3 COVID–19 and the administration of
4 such test.

5 “(V) Specified COVID–19 test-
6 ing-related services (as described in
7 section 1833(cc)(1)) for which pay-
8 ment would be payable under a speci-
9 fied outpatient payment provision de-
10 scribed in section 1833(cc)(2).’;

11 “(2) in clause (v), by inserting ‘, other than
12 subclauses (IV) and (V) of such clause,’ after ‘clause
13 (iv)’; and

14 “(3) by adding at the end the following new
15 clause:

16 “(vi) PROHIBITION OF APPLICATION
17 OF CERTAIN REQUIREMENTS FOR COVID–19
18 TESTING.—In the case of a product or
19 service described in subclause (IV) or (V),
20 respectively, of clause (iv) that is adminis-
21 tered or furnished during any portion of
22 the emergency period described in such
23 subclause beginning on or after the date of
24 the enactment of this clause, an MA plan
25 may not impose any prior authorization or

1 other utilization management requirements
2 with respect to the coverage of such a
3 product or service under such plan.’.

4 “(b) IMPLEMENTATION.—Notwithstanding any other
5 provision of law, the Secretary of Health and Human
6 Services may implement the amendments made by this
7 section by program instruction or otherwise.

8 **“SECTION 6004. COVERAGE AT NO COST SHARING OF**
9 **COVID-19 TESTING UNDER MEDICAID AND**
10 **CHIP.**

11 “(a) MEDICAID.—

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

15 “(A) by striking ‘other laboratory’ and in-
16 serting ‘(A) other laboratory’;

17 “(B) by inserting ‘and’ after the semicolon;
18 and

19 “(C) by adding at the end the following
20 new subparagraph:

21 “‘(B) in vitro diagnostic products (as defined in
22 section 809.3(a) of title 21, Code of Federal Regula-
23 tions) administered during any portion of the emer-
24 gency period defined in paragraph (1)(B) of section
25 1135(g) beginning on or after the date of the enact-

1 ment of this subparagraph for the detection of
2 SARS-CoV-2 or the diagnosis of the virus that
3 causes COVID-19 that are approved, cleared, or au-
4 thorized under section 510(k), 513, 515 or 564 of
5 the Federal Food, Drug, and Cosmetic Act, and the
6 administration of such in vitro diagnostic products;
7 ’.

8 “(2) NO COST SHARING.—

9 “(A) IN GENERAL.—Subsections (a)(2)
10 and (b)(2) of section 1916 of the Social Secu-
11 rity Act (42 U.S.C. 1396o) are each amended—

12 “(i) in subparagraph (D), by striking
13 ‘or’ at the end;

14 “(ii) in subparagraph (E), by striking
15 ‘; and’ and inserting a comma; and

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

18 “(F) any in vitro diagnostic product de-
19 scribed in section 1905(a)(3)(B) that is admin-
20 istered during any portion of the emergency pe-
21 riod described in such section beginning on or
22 after the date of the enactment of this subpara-
23 graph (and the administration of such product),
24 or

1 “(G) COVID–19 testing-related services
2 for which payment may be made under the
3 State plan; and’.

4 “(B) APPLICATION TO ALTERNATIVE COST
5 SHARING.—Section 1916A(b)(3)(B) of the So-
6 cial Security Act (42 U.S.C. 1396o–1(b)(3)(B))
7 is amended by adding at the end the following
8 new clause:

9 “(xi) Any in vitro diagnostic product
10 described in section 1905(a)(3)(B) that is
11 administered during any portion of the
12 emergency period described in such section
13 beginning on or after the date of the enact-
14 ment of this clause (and the administration
15 of such product) and any visit described in
16 section 1916(a)(2)(G) that is furnished
17 during any such portion.’.

18 “(C) CLARIFICATION.—The amendments
19 made this paragraph shall apply with respect to
20 a State plan of a territory in the same manner
21 as a State plan of one of the 50 States.

22 “(3) STATE OPTION TO PROVIDE COVERAGE
23 FOR UNINSURED INDIVIDUALS.—

1 “(A) IN GENERAL.—Section 1902(a)(10)
2 of the Social Security Act (42 U.S.C.
3 1396a(a)(10)) is amended—

4 “(i) in subparagraph (A)(ii)—

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

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

9 “(III) by adding at the end the
10 following new subclause:

11 “(XXIII) during any portion of
12 the emergency period defined in para-
13 graph (1)(B) of section 1135(g) be-
14 ginning on or after the date of the en-
15 actment of this subclause, who are un-
16 insured individuals (as defined in sub-
17 section (ss));’; and

18 “(ii) in the matter following subpara-
19 graph (G)—

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

22 “(II) by inserting after ‘instead
23 of through subclause (VIII)’ the fol-
24 lowing: ‘, and (XVIII) the medical as-
25 sistance made available to an unin-

1 sured individual (as defined in sub-
2 section (ss)) who is eligible for med-
3 ical assistance only because of sub-
4 paragraph (A)(ii)(XXIII) shall be lim-
5 ited to medical assistance for any in
6 vitro diagnostic product described in
7 section 1905(a)(3)(B) that is adminis-
8 tered during any portion of the emer-
9 gency period described in such section
10 beginning on or after the date of the
11 enactment of this subclause (and the
12 administration of such product) and
13 any visit described in section
14 1916(a)(2)(G) that is furnished dur-
15 ing any such portion’.

16 “(B) RECEIPT AND INITIAL PROCESSING
17 OF APPLICATIONS AT CERTAIN LOCATIONS.—
18 Section 1902(a)(55) of the Social Security Act
19 (42 U.S.C. 1396a(a)(55)) is amended, in the
20 matter preceding subparagraph (A), by striking
21 ‘or (a)(10)(A)(ii)(IX)’ and inserting
22 ‘(a)(10)(A)(ii)(IX), or (a)(10)(A)(ii)(XXIII)’.

23 “(C) UNINSURED INDIVIDUAL DEFINED.—
24 Section 1902 of the Social Security Act (42

1 U.S.C. 1396a) is amended by adding at the end
2 the following new subsection:

3 “(ss) UNINSURED INDIVIDUAL DEFINED.—For pur-
4 poses of this section, the term “uninsured individual”
5 means, notwithstanding any other provision of this title,
6 any individual who is—

7 “(1) not described in subsection (a)(10)(A)(i);
8 and

9 “(2) not enrolled in a Federal health care pro-
10 gram (as defined in section 1128B(f)), a group
11 health plan, group or individual health insurance
12 coverage offered by a health insurance issuer (as
13 such terms are defined in section 2791 of the Public
14 Health Service Act), or a health plan offered under
15 chapter 89 of title 5, United States Code.’.

16 “(D) FEDERAL MEDICAL ASSISTANCE PER-
17 CENTAGE.—Section 1905(b) of the Social Secu-
18 rity Act (42 U.S.C. 1396d(b)) is amended by
19 adding at the end the following new sentence:
20 ‘Notwithstanding the first sentence of this sub-
21 section, the Federal medical assistance percent-
22 age shall be 100 per centum with respect to
23 (and, notwithstanding any other provision of
24 this title, available for) medical assistance pro-
25 vided to uninsured individuals (as defined in

1 section 1902(ss)) who are eligible for such as-
2 sistance only on the basis of section
3 1902(a)(10)(A)(ii)(XXIII) and with respect to
4 expenditures described in section 1903(a)(7)
5 that a State demonstrates to the satisfaction of
6 the Secretary are attributable to administrative
7 costs related to providing for such medical as-
8 sistance to such individuals under the State
9 plan.’.

10 “(b) CHIP.—

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

14 ““(10) CERTAIN IN VITRO DIAGNOSTIC PROD-
15 UCTS FOR COVID–19 TESTING.—The child health as-
16 sistance provided to a targeted low-income child
17 shall include coverage of any in vitro diagnostic
18 product described in section 1905(a)(3)(B) that is
19 administered during any portion of the emergency
20 period described in such section beginning on or
21 after the date of the enactment of this subparagraph
22 (and the administration of such product).’.

23 “(2) COVERAGE FOR TARGETED LOW-INCOME
24 PREGNANT WOMEN.—Section 2112(b)(4) of the So-
25 cial Security Act (42 U.S.C. 1397ll(b)(4)) is amend-

1 ed by inserting ‘under section 2103(c)’ after ‘same
2 requirements’.

3 “(3) PROHIBITION OF COST SHARING.—Section
4 2103(e)(2) of the Social Security Act (42 U.S.C.
5 1397cc(e)(2)) is amended—

6 “(A) in the paragraph header, by inserting
7 ‘, COVID–19 TESTING,’ before ‘OR PREGNANCY-
8 RELATED ASSISTANCE’; and

9 “(B) by striking ‘category of services de-
10 scribed in subsection (c)(1)(D) or’ and inserting
11 ‘categories of services described in subsection
12 (c)(1)(D), in vitro diagnostic products described
13 in subsection (c)(10) (and administration of
14 such products), visits described in section
15 1916(a)(2)(G), or’.

16 **“SEC. 6005. TREATMENT OF PERSONAL RESPIRATORY PRO-**
17 **TECTIVE DEVICES AS COVERED COUNTER-**
18 **MEASURES.**

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

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

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

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

3 “(D) a personal respiratory protective de-
4 vice that is—

5 “(i) approved by the National Insti-
6 tute for Occupational Safety and Health
7 under part 84 of title 42, Code of Federal
8 Regulations (or successor regulations);

9 “(ii) subject to the emergency use
10 authorization issued by the Secretary on
11 March 2, 2020, or subsequent emergency
12 use authorizations, pursuant to section 564
13 of the Federal Food, Drug, and Cosmetic
14 Act (authorizing emergency use of personal
15 respiratory protective devices during the
16 COVID–19 outbreak); and

17 “(iii) used during the period begin-
18 ning on January 27, 2020, and ending on
19 October 1, 2024, in response to the public
20 health emergency declared on January 31,
21 2020, pursuant to section 319 as a result
22 of confirmed cases of 2019 Novel
23 Coronavirus (2019-nCoV). ’.

1 **“SEC. 6006. APPLICATION WITH RESPECT TO TRICARE, COV-**
2 **ERAGE FOR VETERANS, AND COVERAGE FOR**
3 **FEDERAL CIVILIANS.**

4 “(a) TRICARE.—The Secretary of Defense may not
5 require any copayment or other cost sharing under chap-
6 ter 55 of title 10, United States Code, for in vitro diag-
7 nostic products 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. 1320b–5(g)) beginning on or after the date
13 of the enactment of this Act.

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

24 “(c) FEDERAL CIVILIANS.—No copayment or other
25 cost sharing may be required for any individual occupying
26 a position in the civil service (as that term is defined in

1 section 2101(1) of title 5, United States Code) enrolled
2 in a health benefits plan, including any plan under chapter
3 89 of title 5, United States Code, or for any other indi-
4 vidual currently enrolled in any plan under chapter 89 of
5 title 5 for in vitro diagnostic products described in para-
6 graph (1) of section 6001(a) (or the administration of
7 such products) or visits described in paragraph (2) of such
8 section furnished during any portion of the emergency pe-
9 riod defined in paragraph (1)(B) of section 1135(g) of the
10 Social Security Act (42 U.S.C. 1320b-5(g)) beginning on
11 or after the date of the enactment of this Act.

12 **“SEC. 6007. COVERAGE OF TESTING FOR COVID-19 AT NO**
13 **COST SHARING FOR INDIANS RECEIVING**
14 **PURCHASED/REFERRED CARE.**

15 “The Secretary of Health and Human Services shall
16 cover, without the imposition of any cost sharing require-
17 ments, the cost of providing any COVID-19 related items
18 and services as described in paragraph (1) of section
19 6001(a) (or the administration of such products) or visits
20 described in paragraph (2) of such section furnished dur-
21 ing any portion of the emergency period defined in para-
22 graph (1)(B) of section 1135(g) of the Social Security Act
23 (42 U.S.C. 320b-5(g)) beginning on or after the date of
24 the enactment of this Act to Indians (as defined in section
25 4 of the Indian Health Care Improvement Act (25 U.S.C.

1 1603)) receiving health services through the Indian Health
2 Service, including through an Urban Indian Organization,
3 regardless of whether such items or services have been au-
4 thorized under the purchased/referred care system funded
5 by the Indian Health Service or is covered as a health
6 service of the Indian Health Service.

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

8 “(a) IN GENERAL.—Subject to subsection (b), for
9 each calendar quarter occurring during the period begin-
10 ning on the first day of the emergency period defined in
11 paragraph (1)(B) of section 1135(g) of the Social Security
12 Act (42 U.S.C. 1320b–5(g)) and ending on the last day
13 of the calendar quarter in which the last day of such emer-
14 gency period occurs, the Federal medical assistance per-
15 centage determined for each State, including the District
16 of Columbia, American Samoa, Guam, the Commonwealth
17 of the Northern Mariana Islands, Puerto Rico, and the
18 United States Virgin Islands, under section 1905(b) of the
19 Social Security Act (42 U.S.C. 1396d(b)) shall be in-
20 creased by 6.2 percentage points.

21 “(b) REQUIREMENT FOR ALL STATES.—A State de-
22 scribed in subsection (a) may not receive the increase de-
23 scribed in such subsection in the Federal medical assist-
24 ance percentage for such State, with respect to a quarter,
25 if—

1 “(1) eligibility standards, methodologies, or pro-
2 cedures under the State plan of such State under
3 title XIX of the Social Security Act (42 U.S.C. 1396
4 et seq.) (including any waiver under such title or
5 section 1115 of such Act (42 U.S.C. 1315)) are
6 more restrictive during such quarter than the eligi-
7 bility standards, methodologies, or procedures, re-
8 spectively, under such plan (or waiver) as in effect
9 on January 1, 2020;

10 “(2) the amount of any premium imposed by
11 the State pursuant to section 1916 or 1916A of
12 such Act (42 U.S.C. 1396o, 1396o–1) during such
13 quarter, with respect to an individual enrolled under
14 such plan (or waiver), exceeds the amount of such
15 premium as of January 1, 2020;

16 “(3) the State fails to provide that an indi-
17 vidual who is enrolled for benefits under such plan
18 (or waiver) as of the date of enactment of this sec-
19 tion or enrolls for benefits under such plan (or waiv-
20 er) during the period beginning on such date of en-
21 actment and ending the last day of the month in
22 which the emergency period described in subsection
23 (a) ends shall be treated as eligible for such benefits
24 through the end of the month in which such emer-
25 gency period ends unless the individual requests a

1 voluntary termination of eligibility or the individual
2 ceases to be a resident of the State; or

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

8 “(c) REQUIREMENT FOR CERTAIN STATES.—Section
9 1905(cc) of the Social Security Act (42 U.S.C. 1396d(cc))
10 is amended by striking the period at the end of the sub-
11 section and inserting ‘and section 6008 of the Families
12 First Coronavirus Response Act, except that in applying
13 such treatments to the increases in the Federal medical
14 assistance percentage under section 6008 of the Families
15 First Coronavirus Response Act, the reference to “Decem-
16 ber 31, 2009” shall be deemed to be a reference to “March
17 11, 2020”.’.

18 **“SEC. 6009. INCREASE IN MEDICAID ALLOTMENTS FOR TER-**
19 **RITORIES.**

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

22 “(1) in paragraph (2)—

23 “(A) in subparagraph (B)—

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

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

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

7 “‘(iii) for fiscal year 2021,
8 \$127,937,500;’;

9 “(B) in subparagraph (C)—

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 \$127,000,000;’ and inserting ‘for fiscal
15 year 2020, \$130,875,000; and’; and

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

18 “‘(iii) for fiscal year 2021,
19 \$129,712,500;’;

20 “(C) in subparagraph (D)—

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

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

1 \$60,000,000; and’ and inserting ‘for fiscal
2 year 2020, \$63,100,000; and’; and

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

5 “‘(iii) for fiscal year 2021,
6 \$62,325,000; and’; and

7 “(D) in subparagraph (E)—

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

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

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

16 “‘(iii) for fiscal year 2021,
17 \$85,550,000.’; and

18 “(2) in paragraph (6)(A)—

19 “(A) in clause (i), by striking
20 ‘\$2,623,188,000’ and inserting
21 ‘\$2,716,188,000’; and

22 “(B) in clause (ii), by striking
23 ‘\$2,719,072,000’ and inserting
24 ‘\$2,809,063,000’.

1 **“SEC. 6010. CLARIFICATION RELATING TO SECRETARIAL**
2 **AUTHORITY REGARDING MEDICARE TELE-**
3 **HEALTH SERVICES FURNISHED DURING**
4 **COVID-19 EMERGENCY PERIOD.**

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

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

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

15 **“DIVISION G—TAX CREDITS FOR**
16 **PAID SICK AND PAID FAMILY**
17 **AND MEDICAL LEAVE**

18 **“SEC. 7001. PAYROLL CREDIT FOR REQUIRED PAID SICK**
19 **LEAVE.**

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

26 “(b) LIMITATIONS AND REFUNDABILITY.—

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

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

15 “(A) 10, over

16 “(B) the aggregate number of days so
17 taken into account for all preceding calendar
18 quarters.

19 “(3) CREDIT LIMITED TO CERTAIN EMPLOY-
20 MENT TAXES.—The credit allowed by subsection (a)
21 with respect to any calendar quarter shall not exceed
22 the tax imposed by section 3111(a) or 3221(a) of
23 such Code for such calendar quarter (reduced by any
24 credits allowed under subsections (e) and (f) of sec-
25 tion 3111 of such Code for such quarter) on the

1 wages paid with respect to the employment of all
2 employees of the employer.

3 “(4) REFUNDABILITY OF EXCESS CREDIT.—

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

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

17 “(c) QUALIFIED SICK LEAVE WAGES.—For purposes
18 of this section, the term ‘qualified sick leave wages’ means
19 wages (as defined in section 3121(a) of the Internal Rev-
20 enue Code of 1986) and compensation (as defined in sec-
21 tion 3231(e) of the Internal Revenue Code) paid by an
22 employer which are required to be paid by reason of the
23 Emergency Paid Sick Leave Act.

24 “(d) ALLOWANCE OF CREDIT FOR CERTAIN HEALTH
25 PLAN EXPENSES.—

1 “(1) IN GENERAL.—The amount of the credit
2 allowed under subsection (a) shall be increased by so
3 much of the employer’s qualified health plan ex-
4 penses as are properly allocable to the qualified sick
5 leave wages for which such credit is so allowed.

6 “(2) QUALIFIED HEALTH PLAN EXPENSES.—
7 For purposes of this subsection, the term ‘qualified
8 health plan expenses’ means amounts paid or in-
9 curred by the employer to provide and maintain a
10 group health plan (as defined in section 5000(b)(1)
11 of the Internal Revenue Code of 1986), but only to
12 the extent that such amounts are excluded from the
13 gross income of employees by reason of section
14 106(a) of such Code.

15 “(3) ALLOCATION RULES.—For purposes of
16 this section, qualified health plan expenses shall be
17 allocated to qualified sick leave wages in such man-
18 ner as the Secretary of the Treasury (or the Sec-
19 retary’s delegate) may prescribe. Except as other-
20 wise provided by the Secretary, such allocation shall
21 be treated as properly made if made on the basis of
22 being pro rata among covered employees and pro
23 rata on the basis of periods of coverage (relative to
24 the time periods of leave to which such wages re-
25 late).

1 “(e) SPECIAL RULES.—

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

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

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

23 “(4) CERTAIN GOVERNMENTAL EMPLOYERS.—
24 This credit shall not apply to the Government of the
25 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 “(f) 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 sick time required to be pro-
25 vided under the Emergency Paid Sick Leave Act.

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

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

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

3 “(a) CREDIT AGAINST SELF-EMPLOYMENT TAX.—In
4 the case of an eligible self-employed individual, there shall
5 be allowed as a credit against the tax imposed by subtitle
6 A of the Internal Revenue Code of 1986 for any taxable
7 year an amount equal to the qualified sick leave equivalent
8 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 Paid Sick Leave Act if the individual were an em-
18 ployee of an employer (other than himself or her-
19 self).

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

22 “(1) IN GENERAL.—The term ‘qualified sick
23 leave equivalent amount’ means, with respect to any
24 eligible self-employed individual, an amount equal
25 to—

1 “(A) the number of days during the tax-
2 able year (but not more than the applicable
3 number of days) that the individual is unable to
4 perform services in any trade or business re-
5 ferred to in section 1402 of such Code for a
6 reason with respect to which such individual
7 would be entitled to receive sick leave as de-
8 scribed in subsection (b), multiplied by

9 “(B) the lesser of—

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

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

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

1 “(A) the net earnings from self-employ-
2 ment of the individual for the taxable year, di-
3 vided by

4 “(B) 260.

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

11 “(d) SPECIAL RULES.—

12 “(1) CREDIT REFUNDABLE.—

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

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

24 “(2) DOCUMENTATION.—No credit shall be al-
25 lowed under this section unless the individual main-

1 tains such documentation as the Secretary of the
2 Treasury (or the Secretary's delegate) may prescribe
3 to establish such individual as an eligible self-em-
4 ployed individual.

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

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

24 “(e) APPLICATION OF SECTION.—Only days occur-
25 ring during the period beginning on a date selected by the

1 Secretary of the Treasury (or the Secretary's delegate)
2 which is during the 15-day period beginning on the date
3 of the enactment of this Act, and ending on December
4 31, 2020, may be taken into account under subsection
5 (c)(1)(A).

6 “(f) APPLICATION OF CREDIT IN CERTAIN POSSES-
7 SIONS.—

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

18 “(2) PAYMENTS TO OTHER POSSESSIONS.—The
19 Secretary of the Treasury (or the Secretary's dele-
20 gate) shall pay to each possession of the United
21 States which does not have a mirror code tax system
22 amounts estimated by the Secretary of the Treasury
23 (or the Secretary's delegate) as being equal to the
24 aggregate benefits (if any) that would have been
25 provided to residents of such possession by reason of

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

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

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

22 “(g) REGULATIONS.—The Secretary of the Treasury
23 (or the Secretary's delegate) shall prescribe such regula-
24 tions or other guidance as may be necessary to carry out
25 the purposes of this section, including—

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

3 “(2) regulations or other guidance to minimize
4 compliance and record-keeping burdens under this
5 section.

6 **“SEC. 7003. PAYROLL CREDIT FOR REQUIRED PAID FAMILY**
7 **LEAVE.**

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

14 “(b) LIMITATIONS AND REFUNDABILITY.—

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

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

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

24 “(2) CREDIT LIMITED TO CERTAIN EMPLOY-
25 MENT TAXES.—The credit allowed by subsection (a)

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

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

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

23 “(d) ALLOWANCE OF CREDIT FOR CERTAIN HEALTH
24 PLAN EXPENSES.—

1 “(1) IN GENERAL.—The amount of the credit
2 allowed under subsection (a) shall be increased by so
3 much of the employer’s qualified health plan ex-
4 penses as are properly allocable to the qualified fam-
5 ily leave wages for which such credit is so allowed.

6 “(2) QUALIFIED HEALTH PLAN EXPENSES.—
7 For purposes of this subsection, the term ‘qualified
8 health plan expenses’ means amounts paid or in-
9 curred by the employer to provide and maintain a
10 group health plan (as defined in section 5000(b)(1)
11 of the Internal Revenue Code of 1986), but only to
12 the extent that such amounts are excluded from the
13 gross income of employees by reason of section
14 106(a) of such Code.

15 “(3) ALLOCATION RULES.—For purposes of
16 this section, qualified health plan expenses shall be
17 allocated to qualified family leave wages in such
18 manner as the Secretary of the Treasury (or the
19 Secretary’s delegate) may prescribe. Except as oth-
20 erwise provided by the Secretary, such allocation
21 shall be treated as properly made if made on the
22 basis of being pro rata among covered employees
23 and pro rata on the basis of periods of coverage (rel-
24 ative to the time periods of leave to which such
25 wages relate).

1 “(e) SPECIAL RULES.—

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

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

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

23 “(4) CERTAIN GOVERNMENTAL EMPLOYERS.—
24 This credit shall not apply to the Government of the
25 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 “(f) 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 “(g) 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 “(h) 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.

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

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

16 “(3) DENIAL OF DOUBLE BENEFIT.—In the
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 Expans-
23 ion 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

1 such possession under such system is determined by
2 reference to the income tax laws of the United
3 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) ALLOWANCE OF CREDIT FOR HOSPITAL INSUR-
4 ANCE TAXES.—

5 “(1) IN GENERAL.—The credit allowed by sec-
6 tion 7001 and the credit allowed by section 7003
7 shall each be increased by the amount of the tax im-
8 posed by section 3111(b) of the Internal Revenue
9 Code of 1986 on qualified sick leave wages, or quali-
10 fied family leave wages, for which credit is allowed
11 under such section 7001 or 7003 (respectively).

12 “(2) DENIAL OF DOUBLE BENEFIT.—For de-
13 nial of double benefit with respect to the credit in-
14 crease under paragraph (1), see sections 7001(e)(1)
15 and 7003(e)(1).

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

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