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(Original Signature of Member)

116TH CONGRESS  
2D SESSION

# H. RES.

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

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## IN THE HOUSE OF REPRESENTATIVES

Mr. NEAL submitted the following resolution; which was referred to the  
Committee on \_\_\_\_\_

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# 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(e)’ 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.”.