

Federal Legislation Enacted to Address COVID-19

The summary below is meant for general informational purposes only. Please consult the specific legislative provisions and legal advice for technical guidance.

[H.R. 6201 \(P.L. 116-127\)](#)

Families First Coronavirus Response Act

Signed: March 18, 2020

This legislation provides for free coronavirus testing, establishes paid leave, enhances Unemployment Insurance, expands food security initiatives, and increases Medicaid funding.

Division A – Supplemental Appropriations

- Food and Nutrition
 - WIC Program - \$500 million
 - Access to food for pregnant woman and mothers with young children who lose their jobs or are laid off
 - Emergency Food Assistance Program - \$400 million
 - Assistance to local food banks, purchase, storage and distribution of food
 - Electronic Benefit Transfer (EBT)
 - Allows U.S. Department of Agriculture to approve state plans to provide emergency food assistance to households whose children would otherwise be receiving free and reduced meals at school
- Department of Defense - \$82 million
 - Covers COVID-19 testing for those receiving care through the Defense Health Program
- Finance Services and General Government - \$15 million
 - Implementation of tax credits for paid sick leave and paid family and medical leave
- Interior, Environment, and Related Agencies - \$64 million
 - Testing coverage for Native American Health Service
- Labor, Health and Human Services, Education and Related Agencies
 - Senior Nutrition - \$250 million
 - 25 million additional home-delivered meals for low income seniors
 - National Disaster Medical System - \$1 billion
 - Testing and services for the uninsured
- Military Construction, Veterans Affairs, and Related Agencies - \$60 million
 - Testing for veterans through Veterans Health Administration

Division B – Nutrition Waivers through U.S. Department of Agriculture

- Maintaining Essential Access to Lunch for Students Act (MEALS Act)
 - Waivers for state plans that increase costs to federal government

- COVID-19 Child Nutrition Response Act
 - Allows “meals to go” from child and adult care centers
 - Allows waivers of meal nutrition requirements
 - Allows school meal waives to reduce state paperwork and give flexibility to schools
 - Allows waivers for WIC Program regarding need to be physically present to receive benefit
- Supplemental Nutrition Assistance (SNAP) COVID-19 Response Waivers
 - Suspends work and work training requirements for SNAP
 - Allows states to request waivers to provide emergency SNAP benefits and flexibility in managing caseloads
 - State waiver requests, the federal response and any federal guidance on state flexibility must be available online

Division C – Emergency Family and Medical Leave Expansion Act

- Amends the Family and Medical Leave Act of 1993
 - Employees of private businesses with fewer than 500 employees and public employers who have been on the job for 30 days have the right to take up to 12 weeks of job protected leave to be used in regards to COVID-19:
 - To adhere to a requirement or recommendation to quarantine
 - To care for an at-risk family member who is adhering to a requirement or recommendation to quarantine
 - To care for a child whose school or place of care is closed
 - First 10 days of leave are unpaid (employee may use accrued leave)
 - After two weeks of paid leave, employees will receive a benefit that is no less than two-thirds their usual pay
 - Effective no later than 15 days after bill enactment through December 31, 2020
 - Secretary of Labor has authority to exempt certain employees and small businesses

Division D – Emergency Unemployment Insurance Stabilization and Access Act of 2020

- Provides \$1 billion in emergency grants to states in fiscal year 2020 for processing and paying unemployment insurance benefits
 - \$500 million in immediate funding to states for staffing, technology, systems, administrative costs if certain basic employee notification requirements are met concerning availability of benefits and application procedures and processes
 - \$500 million in emergency grants to states with at least a 10% increase in unemployment over the previous year
 - Distribution to states based on existing law
- Provides states access to interest free loans to help pay regular unemployment benefits

- Provides technical assistance to states that want to set up work-sharing programs
- For states with 10% or more increase in unemployment, provides 100% federal funding for benefits extended beyond the regular 26 weeks, waives the normal 50% state match

Division E – Emergency Paid Sick Leave

- Requires employers with fewer than 500 employees and public employers to provide two weeks of paid sick leave:
 - at the employee’s regular rate to quarantine, seek a diagnosis or preventative care for COVID-19
 - at two-thirds the employee’s regular rate to care for a family member or child due to COVID-19
- Full-time employees are entitled to 80 hours and part-time to the typical number of hours worked in a two-week period
- Employees are not required to use accrued paid leave first
- Secretary of Labor has authority to exempt certain employees and small businesses
- Effective no later than 15 days after bill enactment through December 31, 2020

Division F – Health Provisions

- Requires private health plans to provide coverage for COVID-19 testing, including urgent care and emergency room visits to receive testing
- Requires Medicare Part B to cover beneficiary cost-sharing for provider visits where a COVID-19 test is administered or ordered
- Requires Medicare Advantage to fully cover COVID-19 testing including the associated provider visit
- Requires Medicaid to fully cover the cost of testing and the provider visit to receive testing; states given the authority to extend Medicaid to uninsured populations for COVID-19 testing; 100% match by federal government
- Requires certain personal respiratory devices to be covered during COVID-19 outbreak
- Requires those enrolled in TRICARE, covered veterans and federal workers have access to no cost testing
- Requires no cost testing for Native Americans and Alaskan Natives
- Provides temporary increase to states federal medical assistance percentage during the COVID-19 emergency; increases Medicaid allotments to U. S. territories
- Makes a technical correction to the Coronavirus Preparedness and Response Supplemental Appropriations Act to ensure new Medicare beneficiaries are able to access telehealth services.

Division G – Employer Tax Credits for Paid Sick and Paid Family and Medical Leave

For the following provisions:

The Secretary of the Treasury has broad authority to issue regulations and guidance in regarding to the following tax credits.

Effective within 15 days of enactment and ending December 31, 2020.

Public employers are not eligible for the employer tax credits.

- Provides employers with a refundable tax credit of 100% of qualified paid sick leave against the employer portion of the Social Security Tax
 - For employees required to self-isolate qualified wages are capped at \$511/day
 - For employees caring for a family member or child qualified wages are capped at \$200/day
- Provides self-employed individuals with a refundable tax credit of 100% of qualified sick leave against Income Tax for those required to self-isolate; 67% for those caring for family or children
 - Capped at \$511/day or \$200/day based on requirement to self-isolate or care for family or child
- Provides a refundable tax credit equal to 100% of qualified family leave wages paid by an employer for each calendar quarter
 - This credit is against the employer portion of the Social Security Tax
 - Qualified wages are those required to be paid under the Emergency Family and Medical Leave Act
 - The amount for each employee is capped at \$200/day and \$10,000 for all calendar quarters
- Provides a refundable tax credit equal to 100% of a qualified family leave equivalent amount for eligible self-employed individuals
 - This credit is against Income Taxes
 - Capped at \$200/day