AMENDMENT IN THE NATURE OF A SUBSTITUTE TO THE COMMITTEE PRINT OFFERED BY MR. SCOTT OF VIRGINIA

Beginning on page 1, strike line 1 and all that follows through the end and insert the following:

1	TITLE II—COMMITTEE ON
2	EDUCATION AND LABOR
3	Subtitle A—Education Matters
4	PART 1—DEPARTMENT OF EDUCATION
5	SEC. 2001. ELEMENTARY AND SECONDARY SCHOOL EMER-
6	GENCY RELIEF FUND.
7	(a) In General.—In addition to amounts otherwise
8	available, there is appropriated to the Department of Edu-
9	cation for fiscal year 2021, out of any money in the Treas-
10	ury not otherwise appropriated, \$128,554,800,000, to re-
11	main available through September 30, 2023, for providing
12	grants to States in accordance with the same terms and
13	conditions that apply to the Elementary and Secondary
14	School Emergency Relief Fund of the Education Stabiliza-
15	tion Fund for funding appropriated for fiscal year 2021,
16	except that—
17	(1) a State that receives a grant under this sec-
18	tion shall use—

1	(A) not less than 90 percent of such grant
2	for subgrants to local educational agencies; and
3	(B) not less than 5 percent of such grant
4	to carry out, directly or through grants or con-
5	tracts, activities to address learning loss by sup-
6	porting the implementation of evidence-based
7	interventions, such as summer learning, ex-
8	tended day, or extended school year programs,
9	and ensure such interventions respond to stu-
10	dents' academic, social, and emotional needs
11	and address the disproportionate impact of the
12	coronavirus on the student populations de-
13	scribed in section $1111(h)(1)(C)(ii)$ of the Ele-
14	mentary and Secondary Education Act of 1965
15	(20 U.S.C. 6311(h)(1)(C)(ii)); and
16	(2) each local educational agency that receives
17	funds from a subgrant under paragraph $(1)(A)$
18	shall—
19	(A) reserve not less than 20 percent of
20	such funds to address learning loss through the
21	implementation of evidence-based interventions,
22	such as summer learning, extended day, or ex-
23	tended school year programs, and ensure such
24	interventions respond to students' academic, so-
25	cial, and emotional needs and address the dis-

1	proportionate impact of the coronavirus on the
2	student populations described in section
3	1111(h)(1)(C)(ii) of the Elementary and Sec-
4	ondary Education Act of 1965 (20 U.S.C.
5	6311(h)(1)(C)(ii)); and
6	(B) using funds reserved under subpara-
7	graph (A), provide equitable services in the
8	same manner as provided under section 1117 of
9	the Elementary and Secondary Education Act
10	of 1965 (20 U.S.C. 6320) to students and
11	teachers in non-public schools, as determined in
12	consultation with representatives of non-public
13	schools.
14	(b) Public Control of Funds.—Control of funds
15	provided under subsection (a)(2)(B), and title to mate-
16	rials, equipment, and property purchased with such funds,
17	shall be in a public agency, and a public agency shall ad-
18	minister such funds, materials, equipment, and property
19	and shall provide such services (or may contract for the
20	provision of such services with a public or private entity).
21	SEC. 2002. HIGHER EDUCATION EMERGENCY RELIEF FUND.
22	In addition to amounts otherwise available, there is
23	appropriated to the Department of Education for fiscal
24	year 2021, out of any money in the Treasury not otherwise
25	appropriated, \$39,584,570,000, to remain available

1	through September 30, 2023, for making allocations to in-
2	stitutions of higher education in accordance with the same
3	terms and conditions that apply to the Higher Education
4	Emergency Relief Fund of the Education Stabilization
5	Fund for funding appropriated for fiscal year 2021, except
6	that—
7	(1) 91 percent of such funds shall be allocated
8	to each institution of higher education as defined in
9	section 101 or section 102(c) of the Higher Edu-
10	cation Act of 1965 (20 U.S.C. 1001, 1002(c)), and
11	shall be apportioned using the same formula used to
12	apportion funds to each such institution under such
13	Higher Education Emergency Relief Fund;
14	(2) 1 percent of such funds shall be allocated
15	to institutions of higher education as defined in sec-
16	tion 102(b) of the Higher Education Act of 1965
17	(20 U.S.C. 1002(b)), and shall be apportioned using
18	the same formula used to apportion funds to each
19	such institution under such Higher Education Emer-
20	gency Relief Fund;
21	(3) an institution shall solely determine which
22	students receive emergency financial aid grants
23	under this section;
24	(4) an institution receiving an allocation—

1	(A) under paragraph (1) shall use not less
2	than 50 percent of such allocation to provide
3	emergency financial aid grants to students; and
4	(B) under paragraph (2) shall use 100 per-
5	cent of such allocation to provide emergency fi-
6	nancial aid grants to students;
7	(5) an institution receiving an allocation under
8	paragraph (1) shall use a portion of such allocation
9	to—
10	(A) implement evidence-based practices to
11	monitor and suppress coronavirus in accordance
12	with public health guidelines; and
13	(B) conduct direct outreach to financial
14	aid applicants about the opportunity to receive
15	a financial aid adjustment due to the recent un-
16	employment of a family member or independent
17	student, or other circumstances, described in
18	section 479A of the Higher Education Act of
19	1965 (20 U.S.C. 1087tt);
20	(6) notwithstanding paragraph (4)(A) or para-
21	graph (5), an institution receiving an allocation
22	under paragraph (1) a portion of which is appor-
23	tioned according to a relative share (based on full-
24	time equivalent enrollment or total number) of stu-
25	dents who were Pell grant recipients and who were

1	exclusively enrolled in distance education courses
2	prior to the qualifying emergency shall use 100 per-
3	cent of such portion to provide emergency financial
4	aid grants to students; and
5	(7) institutions required to remit payment to
6	the Internal Revenue Service for the excise tax based
7	on investment income of private colleges and univer-
8	sities under section 4968 of the Internal Revenue
9	Code of 1986 for tax year 2019 shall not be subject
10	to restrictions related to the amount of allocations or
11	uses of funds applicable to such institutions under
12	such Higher Education Emergency Relief Fund.
13	SEC. 2003. MAINTENANCE OF EFFORT AND MAINTENANCE
1314	OF EQUITY.
14	OF EQUITY.
14 15	OF EQUITY. (a) STATE MAINTENANCE OF EFFORT.—
141516	OF EQUITY. (a) State Maintenance of Effort.— (1) In general.—As a condition of receiving
14151617	of equity. (a) State Maintenance of Effort.— (1) In general.—As a condition of receiving funds under section 2001, a State shall maintain
14 15 16 17 18	of Equity. (a) State Maintenance of Effort.— (1) In General.—As a condition of receiving funds under section 2001, a State shall maintain support for elementary and secondary education,
141516171819	of Equity. (a) State Maintenance of Effort.— (1) In General.—As a condition of receiving funds under section 2001, a State shall maintain support for elementary and secondary education, and for higher education (which shall include State
14 15 16 17 18 19 20	of Equity. (a) State Maintenance of Effort.— (1) In General.—As a condition of receiving funds under section 2001, a State shall maintain support for elementary and secondary education, and for higher education (which shall include State funding to institutions of higher education and State
14 15 16 17 18 19 20 21	of Equity. (a) State Maintenance of Effort.— (1) In General.—As a condition of receiving funds under section 2001, a State shall maintain support for elementary and secondary education, and for higher education (which shall include State funding to institutions of higher education and State need-based financial aid, and shall not include sup-
14 15 16 17 18 19 20 21 22	of Equity. (a) State Maintenance of Effort.— (1) In General.—As a condition of receiving funds under section 2001, a State shall maintain support for elementary and secondary education, and for higher education (which shall include State funding to institutions of higher education and State need-based financial aid, and shall not include support for capital projects or for research and develop-

and secondary education and for higher education
relative to such State's overall spending, averaged
over fiscal years 2017, 2018, and 2019.
(2) WAIVER.—For the purpose of relieving fis-
cal burdens incurred by States in preventing, pre-
paring for, and responding to the coronavirus, the
Secretary of Education may waive any maintenance
of effort requirements associated with the Education
Stabilization Fund.
(b) STATE MAINTENANCE OF EQUITY.—
(1) High-poverty local educational agen-
CIES.—As a condition of receiving funds under sec-
tion 2001, a State educational agency shall not, in
fiscal year 2022 or 2023, reduce State funding (cal-
culated on a per-pupil basis) for any high-poverty
local educational agency in the State by an amount
that exceeds the overall per-pupil reduction in State
funds, if any, across all local educational agencies in
such State in such fiscal year.
(2) Local educational agencies with
HIGHEST SHARE OF ECONOMICALLY DISADVAN-
TAGED STUDENT.—Notwithstanding paragraph (1),
as a condition of receiving funds under section 2001,
a State educational agency shall not, in fiscal year

2022 or 2023, reduce State funding for any local

25

1	educational agency that is part of the 20 percent of
2	local educational agencies in the State with the high-
3	est percentage of economically disadvantaged stu-
4	dents (based on the percentages of economically dis-
5	advantaged students served by all local educational
6	agencies in the State on the basis of the most recent
7	satisfactory data available from the Department of
8	Commerce) below the level of funding provided to
9	such local educational agencies in fiscal year 2019.
10	(c) LOCAL EDUCATIONAL AGENCY MAINTENANCE OF
11	EQUITY FOR HIGH-POVERTY SCHOOLS.—As a condition
12	of receiving funds under section 2001, a local educational
13	agency shall not, in fiscal year 2022 or 2023—
14	(1) reduce per-pupil funding (from combined
15	State and local funding) for any high-poverty school
16	served by such local educational agency by an
17	amount that exceeds—
18	(A) the total reduction in local educational
19	agency funding (from combined State and local
20	funding) for all schools served by the local edu-
21	cational agency in such fiscal year (if any); di-
22	vided by
23	(B) the number of children enrolled in all
24	schools served by the local educational agency
25	in such fiscal year; or

1	(2) reduce per-pupil, full-time equivalent staff
2	in any high-poverty school by an amount that ex-
3	ceeds—
4	(A) the total reduction in full-time equiva-
5	lent staff in all schools served by such local
6	educational agency in such fiscal year (if any);
7	divided by
8	(B) the number of children enrolled in all
9	schools served by the local educational agency
10	in such fiscal year.
11	(d) Definitions.—In this section:
12	(1) The term "high-poverty local educational
13	agency" means, with respect to a local educational
14	agency in a State, a local educational agency that
15	serves a higher percentage of economically disadvan-
16	taged students than the local educational agency
17	that serves the median percentage of economically
18	disadvantaged students, based on the percentages of
19	economically disadvantaged students served by all
20	local educational agencies in such State, on the basis
21	of the most recent satisfactory data available from
22	the Department of Commerce.
23	(2) The term "high-poverty school" means, with
24	respect to a school served by a local educational
25	agency, a school that serves a higher percentage of

1	economically disadvantaged students, as determined
2	by any of the measures of poverty in section 1113
3	of the Elementary and Secondary Education Act of
4	1965 (20 U.S.C. 6313) than the school that serves
5	the median percentage of economically disadvan-
6	taged students based on the percentages of economi-
7	cally disadvantaged students—
8	(A) at all schools served by such local edu-
9	cational agency; or
10	(B) at all schools within each grade-span
11	of such local educational agency.
12	(3) The term "overall per-pupil reduction in
13	State funds" means, with respect to a fiscal year—
14	(A) the amount of any reduction in the
15	total amount of State funds provided to all local
16	educational agencies in the State in such fiscal
17	year compared to the total amount of such
18	funds provided to all local educational agencies
19	in the State in the previous fiscal year; divided
20	by
21	(B) the aggregate number of children en-
22	rolled in all schools served by all local edu-
23	cational agencies in the State in the fiscal year
24	for which the determination is being made.

1 SEC. 2004. OUTLYING AREAS.

- 2 In addition to amounts otherwise available, there is
- 3 appropriated to the Department of Education for fiscal
- 4 year 2021, out of any money in the Treasury not otherwise
- 5 appropriated, \$850,000,000, to remain available through
- 6 September 30, 2023, for the Secretary of Education to
- 7 allocate awards to the outlying areas on the basis of their
- 8 respective needs, as determined by the Secretary, to be
- 9 allocated not more than 30 calendar days after the date
- 10 of enactment of this Act.

11 SEC. 2005. BUREAU OF INDIAN EDUCATION.

- In addition to amounts otherwise available, there is
- 13 appropriated to the Department of Education for fiscal
- 14 year 2021, out of any money in the Treasury not otherwise
- 15 appropriated, \$850,000,000, to remain available until ex-
- 16 pended, for the Secretary of Education to allocate to the
- 17 Secretary of the Interior for awards, which awards shall
- 18 be determined and funds for such awards allocated by the
- 19 Secretary of the Interior not more than 30 calendar days
- 20 after the date of enactment of this Act, for programs oper-
- 21 ated or funded by the Bureau of Indian Education, for
- 22 Bureau-funded schools (as defined in section 1141(3) of
- 23 the Education Amendments of 1978 (25 U.S.C. 2021(3)),
- 24 and for Tribal Colleges or Universities (as defined in sec-
- 25 tion 316(b)(3) of the Higher Education Act of 1965 (20
- 26 U.S.C. 1059e(b)(3)).

1 SEC. 2006. GALLAUDET UNIVERSITY.

- 2 In addition to amounts otherwise available, there is
- 3 appropriated to the Department of Education for fiscal
- 4 year 2021, out of any money in the Treasury not otherwise
- 5 appropriated, \$19,250,000, to remain available through
- 6 September 30, 2023, for the Kendall Demonstration Ele-
- 7 mentary School, the Model Secondary School for the Deaf,
- 8 and Gallaudet University under titles I and II of the Edu-
- 9 cation of the Deaf Act of 1986 (20 U.S.C. 4301 et seq.)
- 10 to prevent, prepare for, and respond to coronavirus, do-
- 11 mestically or internationally, including to defray expenses
- 12 associated with coronavirus (including lost revenue, reim-
- 13 bursement for expenses already incurred, technology costs
- 14 associated with a transition to distance education, faculty
- 15 and staff trainings, and payroll) and to provide financial
- 16 aid grants to students, which may be used for any compo-
- 17 nent of the student's cost of attendance.

18 SEC. 2007. STUDENT AID ADMINISTRATION.

- 19 In addition to amounts otherwise available, there is
- 20 appropriated to the Department of Education for fiscal
- 21 year 2021, out of any money in the Treasury not otherwise
- 22 appropriated, \$91,130,000, to remain available through
- 23 September 30, 2023, for Student Aid Administration with-
- 24 in the Department of Education to prevent, prepare for,
- 25 and respond to coronavirus, domestically or internation-
- 26 ally, including direct outreach to students and borrowers

- 1 about financial aid, economic impact payments, means-
- 2 tested benefits, and tax benefits for which they may be
- 3 eligible.

4 SEC. 2008. HOWARD UNIVERSITY.

- 5 In addition to amounts otherwise available, there is
- 6 appropriated to the Department of Education for fiscal
- 7 year 2021, out of any money in the Treasury not otherwise
- 8 appropriated, \$35,000,000, to remain available through
- 9 September 30, 2023, for Howard University to prevent,
- 10 prepare for, and respond to coronavirus, domestically or
- 11 internationally, including to defray expenses associated
- 12 with coronavirus (including lost revenue, reimbursement
- 13 for expenses already incurred, technology costs associated
- 14 with a transition to distance education, faculty and staff
- 15 trainings, and payroll) and to provide financial aid grants
- 16 to students, which may be used for any component of the
- 17 student's cost of attendance.

18 SEC. 2009. NATIONAL TECHNICAL INSTITUTE FOR THE

- 19 **DEAF.**
- In addition to amounts otherwise available, there is
- 21 appropriated to the Department of Education for fiscal
- 22 year 2021, out of any money in the Treasury not otherwise
- 23 appropriated, \$19,250,000, to remain available through
- 24 September 30, 2023, for the National Technical Institute
- 25 for the Deaf under titles I and II of the Education of the

- 1 Deaf Act of 1986 (20 U.S.C. 4301 et seq.) to prevent,
- 2 prepare for, and respond to coronavirus, domestically or
- 3 internationally, including to defray expenses associated
- 4 with coronavirus (including lost revenue, reimbursement
- 5 for expenses already incurred, technology costs associated
- 6 with a transition to distance education, faculty and staff
- 7 training, and payroll) and to provide financial aid grants
- 8 to students, which may be used for any component of the
- 9 student's cost of attendance.

10 SEC. 2010. INSTITUTE OF EDUCATION SCIENCES.

- In addition to amounts otherwise available, there is
- 12 appropriated to the Department of Education for fiscal
- 13 year 2021, out of any money in the Treasury not otherwise
- 14 appropriated, \$100,000,000, to remain available through
- 15 September 30, 2023, for the Institute of Education
- 16 Sciences established under part A of title I of the Edu-
- 17 cation Sciences Reform Act of 2002 (20 U.S.C. 9511 et
- 18 seq.) to carry out research related to addressing learning
- 19 loss caused by the coronavirus among the student popu-
- 20 lations described in section 1111(h)(1)(C)(ii) of the Ele-
- 21 mentary and Secondary Education Act of 1965 (20 U.S.C.
- 22 6311(h)(1)(C)(ii)) and to disseminate such findings to
- 23 State educational agencies and local educational agencies
- 24 and other appropriate entities.

1 SEC. 2011. PROGRAM ADMINISTRATION.

- 2 In addition to amounts otherwise available, there is
- 3 appropriated to the Department of Education for fiscal
- 4 year 2021, out of any money in the Treasury not otherwise
- 5 appropriated, \$15,000,000, to remain available through
- 6 September 30, 2024, for Program Administration within
- 7 the Department of Education to prevent, prepare for, and
- 8 respond to coronavirus, domestically or internationally,
- 9 and for salaries and expenses necessary to implement this
- 10 part.

11 SEC. 2012. OFFICE OF INSPECTOR GENERAL.

- In addition to amounts otherwise available, there is
- 13 appropriated to the Department of Education for fiscal
- 14 year 2021, out of any money in the Treasury not otherwise
- 15 appropriated, \$5,000,000, to remain available until ex-
- 16 pended, for the Office of Inspector General of the Depart-
- 17 ment of Education, as authorized by section 211 of the
- 18 Department of Education Organization Act (20 U.S.C.
- 19 3422), to prevent, prepare for, and respond to
- 20 coronavirus, domestically or internationally, including for
- 21 salaries and expenses necessary for oversight, investiga-
- 22 tions, and audits of programs, grants, and projects funded
- 23 under this part to respond to coronavirus.

1	SEC. 2013. MODIFICATION OF REVENUE REQUIREMENTS
2	FOR PROPRIETARY INSTITUTIONS OF HIGH-
3	ER EDUCATION.
4	(a) In General.—Section 487(a)(24) of the Higher
5	Education Act of 1965 (20 U.S.C. 1094(a)(24)) is amend-
6	ed by striking "funds provided under this title" and insert-
7	ing "Federal funds that are disbursed or delivered to or
8	on behalf of a student to be used to attend such institution
9	(referred to in this paragraph and subsection (d) as 'Fed-
10	eral education assistance funds')".
11	(b) Implementation of Non-Federal Revenue
12	REQUIREMENT.—Section 487(d) of the Higher Education
13	Act of 1965 (20 U.S.C. 1094(d)) is amended—
14	(1) in the subsection heading, by striking "Non-
15	title IV" and inserting "Non-Federal"; and
16	(2) in paragraph (1)(C), by striking "funds for
17	a program under this title" and inserting "Federal
18	education assistance funds".
19	PART 2—MISCELLANEOUS
20	SEC. 2021. NATIONAL ENDOWMENT FOR THE ARTS.
21	In addition to amounts otherwise available, there is
22	appropriated for fiscal year 2021, out of any money in
23	the Treasury not otherwise appropriated, \$135,000,000,
24	to remain available until expended, under the National
25	Foundation on the Arts and the Humanities Act of 1965
26	(20 U.S.C. 951 et seq.), as follows:

1	(1) Forty percent shall be for grants, and rel-
2	evant administrative expenses, to State arts agencies
3	and regional arts organizations that support organi-
4	zations' programming and general operating ex-
5	penses to cover up to 100 percent of the costs of the
6	programs which the grants support, to prevent, pre-
7	pare for, respond to, and recover from the
8	coronavirus.
9	(2) Sixty percent shall be for direct grants, and
10	relevant administrative expenses, that support orga-
11	nizations' programming and general operating ex-
12	penses to cover up to 100 percent of the costs of the
13	programs which the grants support, to prevent, pre-
14	pare for, respond to, and recover from the
15	coronavirus.
16	SEC. 2022. NATIONAL ENDOWMENT FOR THE HUMANITIES.
17	In addition to amounts otherwise available, there is
18	appropriated for fiscal year 2021, out of any money in
19	the Treasury not otherwise appropriated, \$135,000,000,
20	to remain available until expended, under the National
21	Foundation on the Arts and the Humanities Act of 1965
22	(20 U.S.C. 951 et seq.), as follows:
23	(1) Forty percent shall be for grants, and rel-
24	evant administrative expenses, to State humanities
25	councils that support humanities organizations' pro-

1	gramming and general operating expenses to cover
2	up to 100 percent of the costs of the programs
3	which the grants support, to prevent, prepare for,
4	respond to, and recover from the coronavirus.
5	(2) Sixty percent shall be for direct grants, and
6	relevant administrative expenses, that support hu-
7	manities organizations' programming and general
8	operating expenses to cover up to 100 percent of the
9	costs of the programs which the grants support, to
10	prevent, prepare for, respond to, and recover from
11	the coronavirus.
12	SEC. 2023. INSTITUTE OF MUSEUM AND LIBRARY SERVICES.
13	In addition to amounts otherwise available, there is
14	appropriated for fiscal year 2021, out of any money in
15	the Treasury not otherwise appropriated, \$200,000,000,
16	to remain available until expended, to carry out the Li-
17	brary Services and Technology Act (20 U.S.C. 9121 et
18	seq.) as authorized under subtitle B of the Museum and
19	Library Services Act (20 U.S.C. 9121 et seq.), including
20	for administrative costs authorized under section 210C of
21	such Act (20 U.S.C. 9111), except that—
22	(1) section 221(b)(3)(A) of the Library Services
23	and Technology Act shall be applied by substituting
24	"\$2,000,000" for "\$680,000" and by substituting
25	"\$200,000" for "\$60,000"; and

1	(2) section $221(b)(3)(C)$ and subsections (b)
2	and (c) of section 223 of such Act shall not apply
3	to funds provided under this section.
4	SEC. 2024. COVID-19 RESPONSE RESOURCES FOR THE PRES-
5	ERVATION AND MAINTENANCE OF NATIVE
6	AMERICAN LANGUAGES.
7	(a) Section 816 of the Native American Programs
8	Act of 1974 (42 U.S.C. 2992d) is amended by adding at
9	the end the following:
10	"(f) In addition to amounts otherwise available, there
11	is appropriated for fiscal year 2021, out of any money in
12	the Treasury not otherwise appropriated, \$10,000,000 to
13	remain available until expended, to carry out section
14	803C(g) of this Act.".
15	(b) Section 803C of the Native American Programs
16	Act of 1974 (42 U.S.C. 2991b-3) is amended by adding
17	at the end the following:
18	"(g) Emergency Grants for Native American
19	Language Preservation and Maintenance.—Not
20	later than 180 days after the effective date of this sub-
21	section, the Secretary shall award grants to entities eligi-
22	ble to receive assistance under subsection (a) to ensure
23	the survival and continuing vitality of Native American
24	languages during and after the public health emergency
25	declared by the Secretary pursuant to section 319 of the

1	Public Health Service Act (42 U.S.C. 247d) with respect
2	to the COVID-19 pandemic.".
3	Subtitle B—Labor Matters
4	SEC. 2101. RAISING THE FEDERAL MINIMUM WAGE.
5	(a) Minimum Wage Increases.—
6	(1) In general.—Section 6(a)(1) of the Fair
7	Labor Standards Act of 1938 (29 U.S.C. 206(a)(1))
8	is amended to read as follows:
9	"(1) except as otherwise provided in this sec-
10	tion, not less than—
11	"(A) \$9.50 an hour, beginning on the ef-
12	fective date under section 2101(e) of the [FY
13	2021 Reconciliation Act];
14	"(B) \$11.00 an hour, beginning 1 year
15	after such effective date;
16	"(C) \$12.50 an hour, beginning 2 years
17	after such effective date;
18	"(D) \$14.00 an hour, beginning 3 years
19	after such effective date;
20	"(E) \$15.00 an hour, beginning 4 years
21	after such effective date; and
22	"(F) beginning on the date that is 5 years
23	after such effective date, and annually there-
24	after, the amount determined by the Secretary
25	under subsection (h);".

1	(2) Determination based on increase in
2	THE MEDIAN HOURLY WAGE OF ALL EMPLOYEES.—
3	Section 6 of the Fair Labor Standards Act of 1938
4	(29 U.S.C. 206) is amended by adding at the end
5	the following:
6	"(h)(1) Not later than each date that is 90 days be-
7	fore a new minimum wage determined under subsection
8	(a)(1)(F) is to take effect, the Secretary shall determine
9	the minimum wage to be in effect under this subsection
10	for each period described in subsection (a)(1)(F). The
11	wage determined under this subsection for a year shall
12	be—
13	"(A) not less than the amount in effect under
14	subsection (a)(1) on the date of such determination;
15	"(B) increased from such amount by the annual
16	percentage increase, if any, in the median hourly
17	wage of all employees as determined by the Bureau
18	of Labor Statistics; and
19	"(C) rounded up to the nearest multiple of
20	\$0.05.
21	"(2) In calculating the annual percentage increase in
22	the median hourly wage of all employees for purposes of
23	paragraph (1)(B), the Secretary, through the Bureau of
24	Labor Statistics, shall compile data on the hourly wages
25	of all employees to determine such a median hourly wage

1	and compare such median hourly wage for the most recent
2	year for which data are available with the median hourly
3	wage determined for the preceding year.".
4	(b) TIPPED EMPLOYEES.—
5	(1) Base minimum wage for tipped employ-
6	EES AND TIPS RETAINED BY EMPLOYEES.—Section
7	3(m)(2)(A)(i) of the Fair Labor Standards Act of
8	1938 (29 U.S.C. $203(m)(2)(A)(i)$) is amended to
9	read as follows:
10	"(i) the cash wage paid such em-
11	ployee, which for purposes of such deter-
12	mination shall be not less than—
13	"(I) for the 1-year period begin-
14	ning on the effective date under sec-
15	tion 2101(e) of the $\[\[\] FY 2021 \]$ Rec-
16	onciliation Act], \$4.95 an hour;
17	"(II) for each succeeding 1-year
18	period until the hourly wage under
19	this clause equals the wage in effect
20	under section $6(a)(1)$ for such period,
21	an hourly wage equal to the amount
22	determined under this clause for the
23	preceding year, increased by the lesser
24	of—
25	"(aa) \$2.00; or

1	"(bb) the amount necessary
2	for the wage in effect under this
3	clause to equal the wage in effect
4	under section $6(a)(1)$ for such
5	period, rounded up to the nearest
6	multiple of \$0.05; and
7	"(III) for each succeeding 1-year
8	period after all increases are made
9	pursuant to subclause (II), the min-
10	imum wage in effect under section
11	6(a)(1); and".
12	(2) Scheduled repeal of separate min-
13	IMUM WAGE FOR TIPPED EMPLOYEES.—
14	(A) TIPPED EMPLOYEES.—Section
15	3(m)(2)(A) of the Fair Labor Standards Act of
16	1938 (29 U.S.C. 203(m)(2)(A)), as amended by
17	paragraph (1), is further amended by striking
18	the sentence beginning with "In determining
19	the wage an employer is required to pay a
20	tipped employee," and all that follows through
21	"of this subsection." and inserting "The wage
22	required to be paid to a tipped employee shall
23	be the wage set forth in section $6(a)(1)$.".
24	(B) Effective date.—The amendments
25	made by subparagraph (A) shall take effect on

1	the date that is 1 day after the date on which
2	the hourly wage under subclause (III) of section
3	3(m)(2)(A)(i) of the Fair Labor Standards Act
4	of 1938 (29 U.S.C. $203(m)(2)(A)(i)$), as
5	amended by paragraph (1), takes effect.
6	(3) Penalties.—Section 16 of the Fair Labor
7	Standards Act of 1938 (29 U.S.C. 216) is amend-
8	ed —
9	(A) in the third sentence of subsection (b),
10	by inserting "or used" after "kept"; and
11	(B) in the second sentence of subsection
12	(e)(2), by inserting "or used" after "kept".
13	(c) Newly Hired Employees Who Are Less
14	THAN 20 YEARS OLD.—
15	(1) In general.—Section 6(g)(1) of the Fair
16	Labor Standards Act of 1938 (29 U.S.C. $206(g)(1)$)
17	is amended by striking "a wage which is not less
18	than \$4.25 an hour." and inserting the following: "a
	than \$1.20 an notif. and moorting the following.
19	wage at a rate that is not less than—
1920	
	wage at a rate that is not less than—
20	wage at a rate that is not less than— "(A) for the 1-year period beginning on
2021	wage at a rate that is not less than— "(A) for the 1-year period beginning on the effective date under section 2101(e) of the
202122	wage at a rate that is not less than— "(A) for the 1-year period beginning on the effective date under section 2101(e) of the [FY 2021 Reconciliation Act], \$6.00 an hour;

1	for such period, an hourly wage equal to the
2	amount determined under this paragraph for
3	the preceding year, increased by the lesser of—
4	"(i) \$1.75; or
5	"(ii) the amount necessary for the
6	wage in effect under this paragraph to
7	equal the wage in effect under section
8	6(a)(1) for such period, rounded up to the
9	nearest multiple of \$0.05; and
10	"(C) for each succeeding 1-year period
11	after all increases are made pursuant to sub-
12	paragraph (B), the minimum wage in effect
13	under section $6(a)(1)$.".
14	(2) Scheduled repeal of separate min-
15	IMUM WAGE FOR NEWLY HIRED EMPLOYEES WHO
16	ARE LESS THAN 20 YEARS OLD.—
17	(A) In General.—Section 6(g) of the
18	Fair Labor Standards Act of 1938 (29 U.S.C.
19	206(g)), as amended by paragraph (1), shall be
20	repealed.
21	(B) Effective date.—The repeal made
22	by subparagraph (A) shall take effect on the
23	date that is 1 day after the date on which the
24	hourly wage under subparagraph (C) of section
25	6(g)(1) of the Fair Labor Standards Act of

1	1938 (29 U.S.C. $206(g)(1)$), as amended by
2	paragraph (1), takes effect.
3	(d) Promoting Economic Self-sufficiency for
4	Individuals With Disabilities.—
5	(1) Prohibition on New Special Certifi-
6	CATES.—
7	(A) IN GENERAL.—Section 14(c) of the
8	Fair Labor Standards Act of 1938 (29 U.S.C.
9	214(c)) is amended by adding at the end the
10	following:
11	"(6) Prohibition on New Special Certifi-
12	CATES.—Notwithstanding paragraph (1), the Sec-
13	retary shall not issue a special certificate under this
14	subsection to an employer that was not issued a spe-
15	cial certificate under this subsection before the date
16	of enactment of the [FY 2021 Reconciliation
17	Act].".
18	(B) Effective date.—The amendment
19	made by subparagraph (A) shall take effect on
20	the date of enactment of this Act.
21	(2) Transition to fair wages for individ-
22	UALS WITH DISABILITIES.—Subparagraph (A) of
23	section 14(c)(1) of the Fair Labor Standards Act of
24	1938 (29 U.S.C. 214(c)(1)) is amended to read as
25	follows:

1	"(A) at a rate that equals or exceeds, for
2	each year, the greater of—
3	"(i)(I) \$5.00 an hour, beginning on
4	the effective date under section 2101(e) of
5	the [FY 2021 Reconciliation Act];
6	"(II) \$7.50 an hour, beginning 1 year
7	after such effective date;
8	"(III) \$10.00 an hour, beginning 2
9	years after such effective date;
10	"(IV) \$12.50 an hour, beginning 3
11	years after such effective date;
12	"(V) \$15.00 an hour, beginning 4
13	years after such effective date; and
14	"(VI) the wage rate in effect under
15	section $6(a)(1)$, beginning 5 years after
16	such effective date; or
17	"(ii) if applicable, the wage rate in ef-
18	fect on the day before the date of enact-
19	ment of the [FY 2021 Reconciliation Act]
20	for the employment, under a special certifi-
21	cate issued under this paragraph, of the
22	individual for whom the wage rate is being
23	determined under this subparagraph,".

1	(3) Sunset.—Section 14(c) of the Fair Labor
2	Standards Act of 1938 (29 U.S.C. 214(c)) is further
3	amended by adding at the end the following:
4	"(7) Sunset.—Beginning on the day after the
5	date on which the wage rate described in paragraph
6	(1)(A)(i)(VI) takes effect, the authority to issue spe-
7	cial certificates under paragraph (1) shall expire,
8	and no special certificates issued under paragraph
9	(1) shall have any legal effect.".
10	(e) General Effective Date.—Except as other-
11	wise provided in this section, or the amendments made
12	by this section, this section and the amendments made by
13	this section shall take effect—
14	(1) subject to paragraph (2), on the first day
15	of the third month that begins after the date of the
16	enactment of this Act; and
17	(2) with respect to the Commonwealth of the
18	Northern Mariana Islands, on the date that is 18
19	months after the effective date described in para-
20	graph (1).
21	SEC. 2102. FUNDING FOR DEPARTMENT OF LABOR WORKER
22	PROTECTION ACTIVITIES.
23	(a) APPROPRIATION.—In addition to amounts other-
24	wise made available, out of any funds in the Treasury not
25	otherwise appropriated, there are appropriated to the Sec-

- retary of Labor for fiscal year 2021, \$150,000,000, to remain available until September 30, 2023, for the Wage and Hour Division, the Office of Workers' Compensation 3 4 Programs, the Office of the Solicitor, the Mine Safety and Health Administration, and the Occupational Safety and Health Administration to carry out COVID-19 related worker protection activities, and for the Office of Inspec-8 tor General for oversight of the Secretary's activities to prevent, prepare for, and respond to COVID-19. 10 (b) Allocation of Amounts.—Amounts appro-11 priated under subsection (a) shall be allocated as follows: 12 (1) Not less than \$75,000,000 shall be for the 13 Occupational Safety and Health Administration, of 14 which \$10,000,000 shall be for Susan Harwood 15 training grants and not less than \$5,000,000 shall be for enforcement activities related to COVID-19 16 17 at high risk workplaces including health care, meat 18 and poultry processing facilities, agricultural work-
- 20 (2) \$12,500,000 shall be for the Office of In-21 spector General.

places and correctional facilities.

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1	SEC. 2103. ELIGIBILITY FOR WORKERS' COMPENSATION
2	BENEFITS FOR FEDERAL EMPLOYEES DIAG-
3	NOSED WITH COVID-19.
4	(a) In General.—Subject to subsection (c), a cov-
5	ered employee shall, with respect to any claim made by
6	or on behalf of the covered employee for benefits under
7	subchapter I of chapter 81 of title 5, United States Code,
8	be deemed to have an injury proximately caused by expo-
9	sure to the novel coronavirus arising out of the nature of
10	the covered employee's employment. Such covered em-
11	ployee, or a beneficiary of such an employee, shall be enti-
12	tled to such benefits for such claim, including disability
13	compensation, medical services, and survivor benefits.
14	(b) Definitions.—In this section, the following:
15	(1) Covered employee.—
16	(A) IN GENERAL.—The term "covered em-
17	ployee" means an individual—
18	(i) who is an employee under section
19	8101(1) of title 5, United States Code, (in-
20	cluding an employee of the United States
21	Postal Service, the Transportation Security
22	Administration, or the Department of Vet-
23	erans Affairs, including any individual ap-
24	pointed under chapter 73 or 74 of title 38,
25	United States Code) employed in the Fed-
26	eral service at anytime during the period

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1	beginning on January 27, 2020, and end-
2	ing on January 27, 2023;
3	(ii) who is diagnosed with COVID-19
4	during such period; and
5	(iii) who, during a covered exposure
6	period prior to such diagnosis, carries out
7	duties that—
8	(I) require contact with patients,
9	members of the public, or co-workers;
10	or
11	(II) include a risk of exposure to
12	the novel coronavirus.
13	(B) TELEWORKING EXCEPTION.—The
14	term "covered employee" does not include any
15	employee otherwise covered by subparagraph
16	(A) who is exclusively teleworking during a cov-
17	ered exposure period, regardless of whether
18	such employment is full time or part time.
19	(2) Covered exposure period.—The term
20	"covered exposure period" means, with respect to a
21	diagnosis of COVID-19, the period beginning on a
22	date to be determined by the Secretary of Labor.
23	(3) Novel coronavirus.—The term "novel
24	coronavirus'' means SARS-CoV-2 or another

1 coronavirus declared to be a pandemic by public 2 health authorities. (c) Limitation.— 3 (1) Determinations made on or before 5 THE DATE OF ENACTMENT.—This section shall not apply with respect to a covered employee who is de-6 7 termined to be entitled to benefits under subchapter 8 I of chapter 81 of title 5, United States Code, for 9 a claim described in subsection (a) if such deter-10 mination is made on or before the date of enactment 11 of this Act. 12 (2) Limitation on duration of Benefits.— 13 No funds are authorized to be appropriated to pay, 14 and no benefits may be paid for, claims approved on 15 the basis of subsection (a) after September 30, 16 2030. No administrative costs related to any such 17 claim may be paid after such date. 18 (d) Employees' Compensation Fund.— 19 (1) In General.—The costs of benefits for 20 claims approved on the basis of subsection (a) shall 21 not be included in the annual statement of the cost 22 of benefits and other payments of an agency or in-23 strumentality under section 8147(b) of title 5,

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United States Code.

1	(2) Fair share provision.—Costs of adminis-
2	tration for claims described in paragraph (1)—
3	(A) may be paid from the Employees'
4	Compensation Fund; and
5	(B) shall not be subject to the fair share
6	provision in section 8147(c) of title 5, United
7	States Code.
8	SEC. 2104. COMPENSATION PURSUANT TO THE LONGSHORE
9	AND HARBOR WORKERS' COMPENSATION
10	ACT.
11	(a) Claims Related to COVID-19.—
12	(1) In general.—Subject to subsection (c), a
13	covered employee who receives a diagnosis or is sub-
14	ject to an order described in paragraph (2)(B) and
15	who provides notice of or files a claim relating to
16	such diagnosis or order under section 12 or 13 of
17	the Longshore and Harbor Workers' Compensation
18	Act (33 U.S.C. 912, 913), respectively, shall be con-
19	clusively presumed to have an injury arising out of
20	or in the course of employment for the purpose of
21	compensation under the Longshore and Harbor
22	Workers' Compensation Act (33 U.S.C. 901 et seq.).
23	(2) Covered employee.—
24	(A) IN GENERAL.—In this section, the
25	term "covered employee" means an individual

1	who, at any time during the period beginning
2	January 27, 2020, and ending on January 27,
3	2023—
4	(i) is an employee; and
5	(ii) is—
6	(I) diagnosed with COVID-19; or
7	(II) ordered not to return to
8	work by the employee's employer or
9	by a local, State, or Federal agency
10	because of exposure, or the risk of ex-
11	posure, to 1 or more individuals diag-
12	nosed with COVID-19 in the work-
13	place.
14	(3) Limitation.—This section shall not apply
15	with respect to a covered employee who—
16	(A) provides notice or files a claim de-
17	scribed in paragraph (1) on or before the date
18	of the enactment of this Act; and
19	(B) is determined to be entitled to the
20	compensation described in paragraph (1) or
21	awarded such compensation if such determina-
22	tion or award is made on or before such date.
23	(4) Denials on or before the date of en-
24	ACTMENT.—Paragraph (1) shall apply with respect
25	to a covered employee who is determined not to be

1	entitled to, or who is not awarded, compensation de-
2	scribed in paragraph (1) if such determination or de-
3	cision not to award such compensation is made on
4	or before the date of enactment of this Act.
5	(b) Reimbursement.—
6	(1) In general.—
7	(A) Entitlement.—Subject to subpara-
8	graph (B) and to the availability of appropria-
9	tions and limitation on payments under sub-
10	section (c), an employer of a covered employee
11	or the employer's carrier shall be entitled to re-
12	imbursement for any compensation paid with
13	respect to a notice or claim described in sub-
14	section (a), including disability benefits, funeral
15	and burial expenses, medical or other related
16	costs for treatment and care, and reasonable
17	and necessary allocated claims expenses.
18	(B) SAFETY AND HEALTH REQUIRE-
19	MENTS.—To be entitled to reimbursement
20	under subparagraph (A)—
21	(i) an employer shall be in compliance
22	with all applicable safety and health guide-
23	lines and standards that are related to the
24	prevention of occupational exposure to the
25	novel coronavirus that causes COVID-19,

1	including such guidelines and standards
2	issued by the Occupational Safety and
3	Health Administration, State plans ap-
4	proved under section 18 of the Occupa-
5	tional Safety and Health Act of 1970 (29
6	U.S.C. 667), and the National Institute for
7	Occupational Safety and Health; and
8	(ii) a carrier—
9	(I) shall be a carrier for an em-
10	ployer that is in compliance with
11	clause (i); and
12	(II) shall not adjust the experi-
13	ence rating or the annual premium of
14	the employer based upon the com-
15	pensation paid by the carrier with re-
16	spect to a notice or claim described in
17	subparagraph (A).
18	(2) Reimbursement procedures.—
19	(A) In General.—Subject to subsection
20	(c), to receive reimbursement under paragraph
21	(1)—
22	(i) a claim for such reimbursement
23	shall be submitted to the Secretary of
24	Labor—
25	(I) not earlier than—

1	(aa) the date on which a
2	compensation order (as described
3	in section 19(e) of the Longshore
4	and Harbor Workers' Compensa-
5	tion Act (33 U.S.C. 919(e))) is
6	issued that fixes entitlement to
7	benefits; or
8	(bb) the date on which—
9	(AA) a payment is
10	made under such Act;
11	(BB) entitlement to
12	benefits is established under
13	such Act; and
14	(CC) the rate of com-
15	pensation and period of pay-
16	ment is relatively fixed and
17	known; and
18	(II) not later than one year after
19	the final payment of compensation to
20	a covered employee pursuant to this
21	section; and
22	(ii) an employer and the employer's
23	carrier shall make, keep, and preserve such
24	records, make such reports, and provide
25	such information, as the Secretary of

1	Labor determines necessary or appropriate
2	to carry out this section.
3	(B) Commutation of compensation in-
4	STALLMENTS.—The Secretary may commute
5	future compensation installments with respect
6	to a claim under this section.
7	(c) Employees' Compensation Fund.—
8	(1) In general.—A reimbursement under sub-
9	section (b) shall be paid out of the Employees' Com-
10	pensation Fund under section 8147 of title 5,
11	United States Code.
12	(2) Funding.—In addition to amounts other-
13	wise available, there are authorized to be appro-
14	priated, and there are appropriated, out of any
15	money in the Treasury not otherwise appropriated,
16	such funds as may be necessary for the period begin-
17	ning on the date of enactment of this Act and end-
18	ing on September 30, 2030, to reimburse the Em-
19	ployees' Compensation Fund for each reimbursement
20	paid out of such Fund under subsection (b).
21	(3) Limitation.—With respect to a claim for
22	benefits approved on the basis of subsection (a), no
23	payments may be made from the Employees' Com-
24	pensation Fund or the special fund established in
25	section 44 of Longshore and Harbor Workers' Com-

1 pensation Act (33 U.S.C. 944) after September 30, 2 2030, for benefits, reimbursements, or other expend-3 itures relating to such claim. (4) FINAL ACTION.—The action of the Sec-4 5 retary in allowing or denying any reimbursement under subsection (b) shall be final and conclusive on 6 7 all questions of law and fact and not subject to re-8 view by any other official of the United States or by 9 any court by mandamus or otherwise. 10 (d) Definitions.—In this section: 11 (1) LHWCA TERMS.—The terms "carrier", "compensation", "employee", and "employer" have 12 13 the meanings given the terms in section 2 of the 14 Longshore and Harbor Workers' Compensation Act 15 (33 U.S.C. 902). 16 (2) NOVEL CORONAVIRUS.—The term "novel 17 coronavirus" means SARS-CoV-2 or any other 18 coronavirus declared to be a pandemic by public 19 health authorities.

1	Subtitle C—Human Services and
2	Community Supports
3	SEC. 2201. ADDITIONAL FUNDING FOR AGING AND DIS-
4	ABILITY SERVICES PROGRAMS.
5	Subtitle A of title XX of the Social Security Act (42
6	U.S.C. 1397-1397h) is amended by adding at the end the
7	following:
8	"SEC. 2010. ADDITIONAL FUNDING FOR AGING AND DIS-
9	ABILITY SERVICES PROGRAMS.
10	"For the programs described in subtitle B, the Sec-
11	retary shall make available for each of fiscal years 2021
12	and 2022 the amount (if any) by which $$188,000,000$ ex-
13	ceeds the total of the amounts otherwise made available
14	for subtitle B for the fiscal year, and shall ensure that
15	not less than $$100,000,000$ is used in the fiscal year for
16	activities described in section 2042(b).".
17	SEC. 2202. SUPPORTING OLDER AMERICANS AND THEIR
18	FAMILIES.
19	(a) APPROPRIATION.—In addition to amounts other-
20	wise available, there is appropriated for fiscal year 2021,
21	out of any money in the Treasury not otherwise appro-
22	priated, $\$1,444,000,000$, to remain available until ex-
23	pended, to carry out the Older Americans Act of 1965.
24	(b) Allocation of Amounts.—Amounts made
25	available by subsection (a) shall be available as follows:

1	(1) \$750,000,000 shall be available to carry out
2	part C of title III of such Act.
3	(2) \$25,000,000 shall be available to carry out
4	title VI of such Act, including part C of such title.
5	(3) \$480,000,000 shall be available to carry out
6	part B of title III of such Act, including for—
7	(A) supportive services of the types made
8	available for fiscal year 2020;
9	(B) efforts related to COVID-19 vaccina-
10	tion outreach, including education, communica-
11	tion, transportation, and other activities to fa-
12	cilitate vaccination of older individuals; and
13	(C) prevention and mitigation activities re-
14	lated to COVID-19 focused on addressing ex-
15	tended social isolation among older individuals,
16	including activities for investments in techno-
17	logical equipment and solutions or other strate-
18	gies aimed at alleviating negative health effects
19	of social isolation due to long-term stay-at-home
20	recommendations for older individuals for the
21	duration of the COVID-19 public health emer-
22	gency;
23	(4) \$44,000,000 shall be available to carry out
24	part D of title III of such Act.

1	(5) \$145,000,000 shall be available to carry out
2	part E of title III of such Act.
3	SEC. 2203. CHILD CARE AND DEVELOPMENT BLOCK GRANT
4	PROGRAM.
5	(a) CHILD CARE AND DEVELOPMENT BLOCK GRANT
6	Funding.—In addition to amounts otherwise available,
7	there is appropriated for fiscal year 2021, out of any
8	amounts in the Treasury not otherwise appropriated,
9	\$14,990,000,000, to remain available through September
10	30, 2021, to carry out the Child Care and Development
11	Block Grant of 1990 (42 U.S.C. 9857 et seq.) without
12	regard to requirements in sections 658E(c)(3)(D)–(E) or
13	658G of such Act (42 U.S.C. 9858c(c)(3), 9858e). Pay-
14	ments made to States, territories, Indian Tribes, and Trib-
15	al organizations from funds made available under this sub-
16	section shall be obligated in fiscal year 2021 or the suc-
17	ceeding 2 fiscal years. States, territories, Indian Tribes,
18	and Tribal organizations are authorized to use such funds
19	to provide child care assistance to health care sector em-
20	ployees, emergency responders, sanitation workers, and
21	other workers deemed essential during the response to
22	coronavirus by public officials, without regard to the in-
23	come eligibility requirements of section 658P(4) of the
24	Child Care and Development Block Grant Act (42 U.S.C.
25	9858n(4)).

1 (b) CHILD CARE STABILIZATION FUNDING.—In ad-2 dition to amounts otherwise available, there is appro-3 priated for fiscal year 2021, out of any amounts in the 4 Treasury not otherwise appropriated, \$23,975,000,000, to remain available through September 30, 2021, for grants under section 2204(b) of this subtitle and in accordance 6 with the Child Care and Development Block Grant Act 8 of 1990 (42 U.S.C. 9857 et seq.), except for the requirements in subparagraphs (C) through (E) of section 10 658E(c)(3), and section 658G, of such Act (42 U.S.C. 11 9858c(c)(3), 9858e). 12 Costs.—In addition (c) ADMINISTRATIVE to amounts otherwise available, there is appropriated for fis-13 14 cal year 2021, out of any amounts in the Treasury not 15 otherwise appropriated, \$35,000,000, to remain available through September 30, 2025, for the costs of providing 16 17 technical assistance and conducting research and for the 18 administrative costs to carry out this section and section 2204 of this subtitle. 19 20 SEC. 2204. CHILD CARE STABILIZATION. 21 (a) Definitions.—In this section: 22 (1) CHILD CARE AND DEVELOPMENT BLOCK 23 GRANT TERMS.—The terms "lead agency", "Secretary", and "State" have the meanings given those 24 terms, and the terms "Indian Tribe" and "Tribal 25

1 organization" have the meanings given the terms 2 "Indian tribe" and "tribal organization", in section 3 658P of the Child Care and Development Block 4 Grant Act of 1990 (42 U.S.C. 9858n) except as oth-5 erwise provided in this section. 6 (2) COVID-19 Public Health Emergency.— 7 The term "COVID-19 public health emergency" 8 means the public health emergency declared by the 9 Secretary of Health and Human Services under sec-10 tion 319 of the Public Health Service Act (42 11 U.S.C. 247d) on January 31, 2020, with respect to 12 COVID-19, including any renewal of the declaration. 13 14 (3) Eligible Child Care Provider.—The term "eligible child care provider" means an eligible 15 child care provider as defined in section 658P of the 16 17 Child Care and Development Block Grant Act of 18 1990 (42 U.S.C. 9858n) or a child care provider 19 that is licensed, regulated, or registered in the State, 20 territory, or Indian Tribe on the date of enactment 21 of this Act and meets applicable State and local 22 health and safety requirements. 23 (b) Grants.—From the amounts appropriated to carry out this section and under the authority of section 658O of the Child Care and Development Block Grant Act 25

1	of 1990 (42 U.S.C. 9858m) and this section, the Secretary
2	shall award to the lead agency of each State (as des-
3	ignated or established under section 658D(a) of such Act
4	(42 U.S.C. 9858b(a)), territory and possession described
5	in subsection 658O(a)(1) of such Act, and Indian Tribe
6	and Tribal organization described in section 658O(a)(2)
7	of such Act that has submitted to the Secretary a letter
8	of intent to use funds awarded pursuant to this sub-
9	section, child care stabilization grants from allotments and
10	payments determined in accordance with paragraphs (1)
11	and (2) of subsection (a), and subsection (b), of section
12	658O of the Child Care and Development Block Grant Act
13	of 1990 (42 U.S.C. 9858m). Such grants shall be used
14	in accordance with the Child Care and Development Block
15	Grant Act of 1990 (42 U.S.C. 9857 et seq.), except for
16	the requirements in subparagraphs (C) through (E) of sec-
17	tion 658E(c)(3), and in section 658G, of such Act (42
18	U.S.C. $9858e(e)(3)$, $9858e$).
19	(c) State Reservations and Subgrants.—
20	(1) Reservation.—A lead agency for a State
21	that receives a child care stabilization grant pursu-
22	ant to subsection (b) shall reserve not more than 10
23	percent of such grant funds to administer subgrants,
24	provide technical assistance and support for applying
25	for and accessing the subgrant opportunity, publicize

1	the availability of the subgrants, and provide tech-
2	nical assistance to help child care providers imple-
3	ment policies as described in paragraph (2)(D)(i).
4	(2) Subgrants to qualified child care
5	PROVIDERS.—
6	(A) In general.—The lead agency shall
7	use the remainder of the grant funds awarded
8	pursuant to subsection (b) to make subgrants
9	to qualified child care providers described in
10	subparagraph (B), regardless of such a pro-
11	vider's previous receipt of other Federal assist-
12	ance, to support the stability of the child care
13	sector during and after the COVID-19 public
14	health emergency.
15	(B) Qualified child care provider.—
16	To be qualified to receive a subgrant under this
17	paragraph, a provider shall be an eligible child
18	care provider that on the date of submission of
19	an application for the subgrant, was either—
20	(i) open and available to provide child
21	care services; or
22	(ii) closed due to public health, finan-
23	cial hardship, or other reasons relating to
24	the COVID-19 public health emergency.

1	(C) Subgrant amount.—The amount of
2	such a subgrant to a qualified child care pro-
3	vider shall be based on the provider's stated
4	current operating expenses, including costs as-
5	sociated with providing or preparing to provide
6	child care services during the COVID-19 public
7	health emergency, and to the extent practicable,
8	cover such operating expenses for the intended
9	period of the subgrant.
10	(D) APPLICATION.—The lead agency
11	shall—
12	(i) make available on the lead agen-
13	cy's website an application for qualified
14	child care providers that includes certifi-
15	cations that, for the duration of the
16	subgrant—
17	(I) the provider applying will,
18	when open and available to provide
19	child care services, implement policies
20	in line with guidance from the cor-
21	responding State, Tribal, and local
22	authorities, and in accordance with
23	State, Tribal, and local orders, and, to
24	the greatest extent possible, imple-
25	ment policies in line with guidance

1	from the Centers for Disease Control
2	and Prevention;
3	(II) for each employee, the pro-
4	vider will pay not less than the full
5	compensation, including any benefits,
6	that was provided to the employee as
7	of the date of submission of the appli-
8	cation for the subgrant (referred to in
9	this subclause as "full compensa-
10	tion"), and will not take any action
11	that reduces the weekly amount of the
12	employee's compensation below the
13	weekly amount of full compensation,
14	or that reduces the employee's rate of
15	compensation below the rate of full
16	compensation, including the involun-
17	tary furloughing of any employee em-
18	ployed on the date of submission of
19	the application for the subgrant; and
20	(III) the provider will provide re-
21	lief from copayments and tuition pay-
22	ments for the families enrolled in the
23	provider's program, to the extent pos-
24	sible, and prioritize such relief for

1	families struggling to make either
2	type of payment; and
3	(ii) accept and process applications
4	submitted under this subparagraph on a
5	rolling basis, and provide subgrant funds
6	in advance of provider expenditures, except
7	as provided in subsection (d)(2).
8	(E) Obligation.—The lead agency shall
9	notify the Secretary if it is unable to obligate
10	at least 50 percent of the funds received pursu-
11	ant to subsection (b) that are available for sub-
12	grants described in this paragraph within 9
13	months of the date of enactment of this Act.
14	(d) Uses of Funds.—
15	(1) In general.—A qualified child care pro-
16	vider that receives funds through such a subgrant
17	shall use the funds for at least one of the following:
18	(A) Personnel costs, including payroll and
19	salaries or similar compensation for an em-
20	ployee (including any sole proprietor or inde-
21	pendent contractor), employee benefits, pre-
22	mium pay, or costs for employee recruitment
23	and retention.
24	(B) Rent (including rent under a lease
25	agreement) or payment on any mortgage obliga-

1	tion, utilities, facility maintenance or improve-
2	ments, or insurance.
3	(C) Personal protective equipment, clean-
4	ing and sanitization supplies and services, or
5	training and professional development related to
6	health and safety practices.
7	(D) Purchases of or updates to equipment
8	and supplies to respond to the COVID-19 pub-
9	lic health emergency.
10	(E) Goods and services necessary to main-
11	tain or resume child care services.
12	(F) Mental health supports for children
13	and employees.
14	(2) Reimbursement.—The qualified child care
15	provider may use the subgrant funds to reimburse
16	the provider for sums obligated or expended before
17	the date of enactment of this Act for the cost of a
18	good or service described in paragraph (1) to re-
19	spond to the COVID-19 public health emergency.
20	(e) Supplement Not Supplant.—Amounts made
21	available to carry out this section shall be used to supple-
22	ment and not supplant other Federal, State, and local
23	public funds expended to provide child care services for
24	eligible individuals, including funds provided under the

- 1 Child Care and Development Block Grant Act of 1990 (42)
- 2 U.S.C. 9857 et seq.) and State child care programs.
- 3 SEC. 2205. HEAD START.
- 4 In addition to amounts otherwise available, there is
- 5 appropriated for fiscal year 2021, out of any amounts in
- 6 the Treasury not otherwise appropriated, \$1,000,000,000,
- 7 to remain available through September 30, 2022, to carry
- 8 out the Head Start Act (42 U.S.C. 9831 et seq.), includ-
- 9 ing for Federal administrative expenses, to be allocated
- 10 to each Head Start agency in an amount that bears the
- 11 same ratio to the portion available for allocations as the
- 12 number of enrolled children served by the Head Start
- 13 agency bears to the number of enrolled children served by
- 14 all Head Start agencies, except that funds appropriated
- 15 in this section—
- 16 (1) shall not be included in the calculation of
- the "base grant" in subsequent fiscal years, as such
- term is defined in section 640(a)(7)(A),
- 641A(h)(1)(B), or 645(d)(3) of the Head Start Act
- 20 (42 U.S.C. 9835(a)(7)(A), 9836a(h)(1)(B),
- 21 9840(d)(3); and
- 22 (2) shall not be subject to the allocation re-
- quirements of section 640(a) of such Act (42 U.S.C.
- 24 9835(a)).

SEC. 2206. PROGRAMS FOR SURVIVORS.

- 2 (a) In General.—Section 303 of the Family Vio-
- 3 lence Prevention and Services Act (42 U.S.C. 10403) is
- 4 amended by adding at the end the following:
- 5 "(d) Additional Funding.—For the purposes of
- 6 carrying out this title, in addition to amounts otherwise
- 7 made available for such purposes, there are appropriated,
- 8 out of any amounts in the Treasury not otherwise appro-
- 9 priated, for fiscal year 2021, to remain available until ex-
- 10 pended, each of the following:
- "(1) \$180,000,000 to carry out sections 301
- through 312, to be allocated in the manner described
- in subsection (a)(2), except that a reference in sub-
- section (a)(2) to an amount appropriated under sub-
- section (a)(1) shall be considered to be a reference
- to an amount appropriated under this paragraph,
- and that the matching requirement under section
- 306(c)(4) shall not apply.
- "(2) \$18,000,000 to carry out section 309.
- 20 "(3) \$2,000,000 to carry out section 313, of
- 21 which \$1,000,000 for each fiscal year shall be allo-
- cated to support Indian communities.".
- 23 (b) COVID-19 Public Health Emergency De-
- 24 FINED.—In this section, the term "COVID-19 public
- 25 health emergency' means the public health emergency de-
- 26 clared by the Secretary of Health and Human Services

1	under section 319 of the Public Health Service Act (42
2	U.S.C. 247d) on January 31, 2020, with respect to
3	COVID-19, including any renewal of the declaration.
4	(c) Grants to Support Culturally Specific
5	Populations.—
6	(1) In general.—In addition to amounts oth-
7	erwise made available, there is appropriated, out of
8	any amounts in the Treasury not otherwise appro-
9	priated, to the Secretary of Health and Human
10	Services, \$49,500,000 for fiscal year 2021, to be
11	available until expended, to carry out this subsection
12	(excluding Federal administrative costs, for which
13	funds are appropriated under subsection (e)).
14	(2) Use of funds.—From amounts appro-
15	priated under paragraph (1), the Secretary acting
16	through the Director of the Family Violence Preven-
17	tion and Services Program, shall—
18	(A) support community-based organiza-
19	tions to provide culturally specific activities for
20	survivors of sexual assault and domestic vio-
21	lence, to address emergent needs resulting from
22	the COVID-19 public health emergency and
23	other public health concerns; and
24	(B) support community-based organiza-
25	tions that provide culturally specific activities to

1	promote strategic partnership development and
2	collaboration in responding to the impact of
3	COVID-19 and other public health concerns on
4	survivors of sexual assault and domestic vio-
5	lence.
6	(d) Grants to Support Survivors of Sexual As-
7	SAULT.—
8	(1) In general.—In addition to amounts oth-
9	erwise made available, there is appropriated, out of
10	any amounts in the Treasury not otherwise appro-
11	priated, to the Secretary of Health and Human
12	Services, \$198,000,000 for fiscal year 2021, to be
13	available until expended, to carry out this subsection
14	(excluding Federal administrative costs, for which
15	funds are appropriated under subsection (e)).
16	(2) Use of funds.—From amounts appro-
17	priated under paragraph (1), the Secretary acting
18	through the Director of the Family Violence Preven-
19	tion and Services Program, shall assist rape crisis
20	centers in transitioning to virtual services and meet-
21	ing the emergency needs of survivors.
22	(e) Administrative Costs.—In addition to
23	amounts otherwise made available, there is appropriated
24	to the Secretary of Health and Human Services, out of
25	any amounts in the Treasury not otherwise appropriated,

1	\$2,500,000 for fiscal year 2021, to remain available until
2	expended, for the Federal administrative costs of carrying
3	out subsections (c) and (d).
4	SEC. 2207. CHILD ABUSE PREVENTION AND TREATMENT.
5	In addition to amounts otherwise available, there is
6	appropriated to the Secretary of Health and Human Serv-
7	ices for fiscal year 2021, out of any money in the Treasury
8	not otherwise appropriated, the following amounts, to re-
9	main available through September 30, 2023:
10	(1) \$250,000,000 for carrying out title II of the
11	Child Abuse Prevention and Treatment Act (42
12	U.S.C. 5116 et seq.), which shall be allocated with-
13	out regard to section 204(4) of such Act (42 U.S.C.
14	5116d(4)) and shall be allotted to States in accord-
15	ance with section 203 of such Act (42 U.S.C.
16	5116b), except that—
17	(A) in subsection $(b)(1)(A)$ of such section
18	203, "70 percent" shall be deemed to be "100
19	percent"; and
20	(B) subsections (b)(1)(B) and (c) of such
21	section 203 shall not apply; and
22	(2) \$100,000,000 for carrying out the State
23	grant program authorized under section 106 of the
24	Child Abuse Prevention and Treatment Act (42
25	U.S.C. 5106a), which shall be allocated without re-

1	gard to section 112(a)(2) of such Act (42 U.S.C.
2	5106h(a)(2)).
3	SEC. 2208. LIHEAP.
4	In addition to amounts otherwise available, there is
5	appropriated for fiscal year 2021, out of any amounts in
6	the Treasury not otherwise appropriated, \$4,500,000,000,
7	to remain available through September 30, 2022, for addi-
8	tional funding to provide payments under section 2602(b)
9	of the Low-Income Home Energy Assistance Act of 1981
10	(42 U.S.C. 8621(b)), except that—
11	(1) \$2,250,000,000 of such amounts shall be
12	allocated as though the total appropriation for such
13	payments for fiscal year 2021 was less than
14	\$1,975,000,000;
15	(2) section $2607(b)(2)(B)$ of such Act (42)
16	U.S.C. 8626(b)(2)(B)) shall not apply to funds ap-
17	propriated under this section for fiscal year 2021;
18	and
19	(3) with respect to funds appropriated under
20	this section for fiscal year 2021, amounts reserved
21	under subsection (d) of section 2604 of such Act (42
22	U.S.C. 8623(d)) shall be determined under such
23	subsection as though no other amounts were other-
24	wise appropriated for such payments, and reserved
25	under such subsection, for fiscal year 2021.

1	SEC. 2209. DEPARTMENT OF HEALTH AND HUMAN SERV-
2	ICES.
3	(a) In General.—In addition to amounts otherwise
4	available, there is appropriated to the Department of
5	Health and Human Services for fiscal year 2021, out of
6	any money in the Treasury not otherwise appropriated,
7	\$425,000,000, to remain available until expended for the
8	Secretary of Health and Human Services to allocate as
9	such Secretary determines necessary for cost increases
10	that result from the COVID–19 public health emergency
11	in programs administered under the Administration for
12	Children and Families that provide direct program serv-
13	ices to children.
14	(b) Definition.—In this section, the term
15	"COVID-19 public health emergency" means the public
16	health emergency declared by the Secretary of Health and
17	Human Services under section 319 of the Public Health
18	Service Act (42 U.S.C. 247d) on January 31, 2020, with
19	respect to COVID-19, including any renewal of the dec-
20	laration.
21	SEC. 2210. CORPORATION FOR NATIONAL AND COMMUNITY
22	SERVICE AND THE NATIONAL SERVICE
23	TRUST.
24	(a) Corporation for National and Community
25	Service.—In addition to amounts otherwise made avail-
26	able, there is appropriated for fiscal year 2021, out of any

1	money in the Treasury not otherwise appropriated,
2	\$852,000,000, to remain available through September 30,
3	2024, for necessary expenses under the Domestic Volun-
4	teer Service Act of 1973 (42 U.S.C. 4950 et seq.) and
5	the National and Community Service Act of 1990 (42
6	U.S.C. 12501 et seq.) notwithstanding sections
7	198B(b)(3), 198S(g), and subparagraphs (C) and (F) of
8	section 501(a)(4) of the National and Community Service
9	Act of 1990 (42 U.S.C. 12653b(b)(3), 12653s(g),
10	12681(a)(4)).
11	(b) Allocation of Amounts.—Amounts provided
12	by subsection (a) shall be allocated as follows:
13	(1) Americorps state and national.—
14	\$620,000,000 shall be used—
15	(A) to increase the living allowances, of
16	participants in national service programs, de-
17	scribed in section 140 of the National and Com-
18	munity Service Act of 1990 (42 U.S.C. 12594);
19	and
20	(B) to make funding adjustments to exist-
21	ing (as of the date of enactment of this Act)
22	awards and award new and additional awards
23	to organizations described in subsection (a) of
24	section 121 of the National and Community
25	Service Act of 1990 (42 U.S.C. 12571(a)).

1	whether or not the entities are already grant re-
2	cipients under that section on the date of enact-
3	ment of this Act, and without regard to the re-
4	quirements of subsections (d) and (e) of such
5	section 121, by—
6	(i) prioritizing entities serving com-
7	munities disproportionately impacted by
8	COVID-19 and utilizing culturally com-
9	petent and multilingual strategies in the
10	provision of services; and
11	(ii) taking into account the diversity
12	of communities and participants served by
13	such entities, including racial, ethnic, so-
14	cioeconomic, linguistic, or geographic diver-
15	sity.
16	(2) State commissions.—\$20,000,000 shall
17	be used to make adjustments to existing (as of the
18	date of enactment of this Act) awards and new and
19	additional awards, including awards to State Com-
20	missions on National and Community Service, under
21	section 126(a) of the National and Community Serv-
22	ice Act of 1990 (42 U.S.C. 12576(a)).
23	(3) Volunteer generation fund.—
24	\$20,000,000 shall be used for expenses authorized
25	under section 501(a)(4)(F) of the National and

1 Community Service Act of 1990 (42)U.S.C. 2 12681(a)(4)(F), which, notwithstanding section 3 of that Act (42)198P(d)(1)(B)U.S.C. 4 12653p(d)(1)(B)), shall be for grants awarded by 5 the Corporation for National and Community Serv-6 ice on a competitive basis. 7 (4) AMERICORPS VISTA.—\$80,000,000 shall be 8 used for programs authorized under part A of title 9 I of the Domestic Volunteer Service Act of 1973 (42) 10 U.S.C. 4951 et seq.), including to increase the living 11 allowances of volunteers, described in section 105(b) 12 of the Domestic Volunteer Service Act of 1973 (42) 13 U.S.C. 4955(b)). 14 NATIONAL SENIOR (5)SERVICE CORPS.— 15 \$30,000,000 shall be used for programs authorized 16 under title II of the Domestic Volunteer Service Act 17 of 1973 (42 U.S.C. 5000 et seq.). 18 (6)ADMINISTRATIVE COSTS.—\$73,000,000 19 shall, notwithstanding section 501(a)(5)(B) of the 20 National and Community Service Act of 1990 (42) 21 U.S.C. 12681(a)(5)(B)) and section 504(a) of the 22 Domestic Volunteer Service Act of 1973 (42 U.S.C. 23 5084(a)), be used for necessary expenses of adminis-24 tration as provided under section 501(a)(5) of the 25 National and Community Service Act of 1990 (42)

1	U.S.C. 12681(a)(5)), including administrative costs
2	of the Corporation for National and Community
3	Service associated with the provision of funds under
4	paragraphs (1) through (5).
5	(7) Office of Inspector General.—
6	9,000,000 shall be used for the Office of Inspector
7	General of the Corporation for National and Com-
8	munity Service for salaries and expenses necessary
9	for oversight and audit of programs and activities
10	funded by subsection (a).
11	(c) National Service Trust.—In addition to
12	amounts otherwise made available, there is appropriated
13	for fiscal year 2021, out of any money in the Treasury
14	not otherwise appropriated, \$148,000,000, to remain
15	available until expended, for payment to and administra-
16	tion of the National Service Trust established in section
17	145 of the National and Community Service Act of 1990
18	(42 U.S.C. 12601).
19	Subtitle D—Child Nutrition &
20	Related Programs
21	SEC. 2301. IMPROVEMENTS TO WIC BENEFITS.
22	(a) DEFINITIONS.—In this section:
23	(1) APPLICABLE PERIOD.—The term "applica-
24	ble period" means a period—

1	(A) beginning after the date of enactment
2	of this Act, as selected by a State agency; and
3	(B) ending not later than the earlier of—
4	(i) 4 months after the date described
5	in subparagraph (A); or
6	(ii) September 30, 2021.
7	(2) Cash-value voucher.—The term "cash-
8	value voucher" has the meaning given the term in
9	section 246.2 of title 7, Code of Federal Regulations
10	(as in effect on the date of the enactment of this
11	Act).
12	(3) Program.—The term "program" means
13	the special supplemental nutrition program for
14	women, infants, and children established by section
15	17 of the Child Nutrition Act of 1966 (42 U.S.C.
16	1786).
17	(4) QUALIFIED FOOD PACKAGE.—The term
18	"qualified food package" means each of the fol-
19	lowing food packages (as defined in section
20	246.10(e) of title 7, Code of Federal Regulations (as
21	in effect on the date of the enactment of this Act)):
22	(A) Food Package IV–Children 1 through
23	4 years.
24	(B) Food Package V-Pregnant and par-
25	tially (mostly) breastfeeding women.

1	(C) Food Package VI–Postpartum women.
2	(D) Food Package VII–Fully
3	breastfeeding.
4	(5) Secretary.—The term "Secretary" means
5	the Secretary of Agriculture.
6	(6) State agency.—The term "State agency"
7	has the meaning given the term in section 17(b) of
8	the Child Nutrition Act of 1966 (42 U.S.C.
9	1786(b)).
10	(b) Authority to Increase Amount of Cash-
11	VALUE VOUCHER.—During the public health emergency
12	declared by the Secretary of Health and Human Services
13	under section 319 of the Public Health Service Act (42
14	U.S.C. 247d) on January 31, 2020, with respect to the
15	Coronavirus Disease 2019 (COVID-19), and in response
16	to challenges relating to that public health emergency, the
17	Secretary may, in carrying out the program, increase the
18	amount of a cash-value voucher under a qualified food
19	package to an amount that is less than or equal to \$35.
20	(c) Application of Increased Amount of Cash-
21	VALUE VOUCHER TO STATE AGENCIES.—
22	(1) Notification.—An increase to the amount
23	of a cash-value voucher under subsection (b) shall
24	apply to any State agency that notifies the Secretary
25	of—

1	(A) the intent to use that increased
2	amount, without further application; and
3	(B) the applicable period selected by the
4	State agency during which that increased
5	amount shall apply.
6	(2) Use of increased amount.—A State
7	agency that makes a notification to the Secretary
8	under paragraph (1) shall use the increased amount
9	described in that paragraph—
10	(A) during the applicable period described
11	in that notification; and
12	(B) only during a single applicable period.
13	(d) Sunset.—The authority of the Secretary under
14	subsection (b), and the authority of a State agency to in-
15	crease the amount of a cash-value voucher under sub-
16	section (c), shall terminate on September 30, 2021.
17	(e) Funding.—In addition to amounts otherwise
18	made available, there is appropriated to the Secretary, out
19	of funds in the Treasury not otherwise appropriated,
20	\$490,000,000 to carry out this section, to remain available
21	until September 30, 2022.
22	SEC. 2302. WIC PROGRAM MODERNIZATION.
23	In addition to amounts otherwise available, there are
24	appropriated to the Secretary of Agriculture, out of
25	amounts in the Treasury not otherwise appropriated,

1 \$390,000,000 for fiscal year 2021, to remain available until September 30, 2024, to carry out outreach, innova-3 tion, and program modernization efforts, including appro-4 priate waivers and flexibility, to increase participation in 5 and redemption of benefits under programs established 6 under section 17 of the Child Nutrition Act of 1966 (7 U.S.C. 1431), except that such waivers may not relate to 8 the content of the WIC Food Packages (as defined in section 246.10(e) of title 7, Code of Federal Regulations (as 10 in effect on the date of enactment of this Act)), the nondiscrimination requirements under such section 246.10(e) 12 (as in effect on the date of enactment of this Act), or the nondiscrimination requirements under section 246.8 of 13 title 7, Code of Federal Regulations (as in effect on the 14 15 date of enactment of this Act). 16 SEC. 2303. MEALS AND SUPPLEMENTS REIMBURSEMENTS 17 FOR INDIVIDUALS WHO HAVE NOT ATTAINED 18 THE AGE OF 25. 19 (a) Program for At-risk School Children.— 20 Beginning on the date of enactment of this section, not-21 withstanding paragraph (1)(A) of section 17(r) of the Richard B. Russell National School Lunch Act (42 U.S.C. 23 1766(r)), during the COVID-19 public health emergency declared under section 319 of the Public Health Service

Act (42 U.S.C. 247d), the Secretary shall reimburse insti-

tutions that are emergency shelters under such section 2 17(r) (42 U.S.C. 1766(r)) for meals and supplements 3 served to individuals who, at the time of such service— 4 (1) have not attained the age of 25; and 5 (2) are receiving assistance, including non-resi-6 dential assistance, from such emergency shelter. 7 (b) Participation by Emergency Shelters.— 8 Beginning on the date of enactment of this section, notwithstanding paragraph (5)(A) of section 17(t) of the 10 Richard B. Russell National School Lunch Act (42 U.S.C. 1766(t)), during the COVID-19 public health emergency declared under section 319 of the Public Health Service 12 Act (42 U.S.C. 247d), the Secretary shall reimburse emergency shelters under such section 17(t) (42 U.S.C. 14 15 1766(t)) for meals and supplements served to individuals who, at the time of such service have not attained the age of 25. 17 18 (c) Definitions.—In this section: 19 (1) Emergency shelter.—The term "emer-20 gency shelter" has the meaning given the term 21 under section 17(t)(1) of the Richard B. Russell Na-22 tional School Lunch Act (42 U.S.C. 1766(t)(1)). 23 (2) Secretary.—The term "Secretary" means 24 the Secretary of Agriculture.

1 SEC. 2304. PANDEMIC EBT PROGRAM.

2	Section 1101 of the Families First Coronavirus Re-
3	sponse Act (7 U.S.C. 2011 note; Public Law 116–127)
4	is amended—
5	(1) in subsection (a)—
6	(A) by striking "During fiscal years 2020
7	and 2021" and inserting "In any school year in
8	which there is a public health emergency des-
9	ignation"; and
10	(B) by inserting "or in a covered summer
11	period following a school session" after "in ses-
12	sion'';
13	(2) by amending subsection (e) to read as fol-
14	lows:
15	"(e) Release of Information.—Notwithstanding
16	any other provision of law, the Secretary of Agriculture
17	may authorize State educational agencies and school food
18	authorities administering a school lunch program under
19	the Richard B. Russell National School Lunch Act (42
20	U.S.C. 1751 et seq.) to release to appropriate officials ad-
21	ministering the supplemental nutrition assistance program
22	such information as may be necessary to carry out this
23	section, including to carry out assistance during a covered
24	summer period pursuant to subsection (i).";
25	(3) in subsection (f)(2), in the paragraph head-
26	ing, by striking "FOR SCHOOL YEAR 2020-2021";

1	(4) in subsection (g), by striking "During fiscal
2	year 2020, the" and inserting "The";
3	(5) in subsection $(h)(1)$ —
4	(A) by inserting "either" after "at least 1
5	child enrolled in such a covered child care facil-
6	ity and"; and
7	(B) by inserting "or a Department of Agri-
8	culture grant-funded nutrition assistance pro-
9	gram in the Commonwealth of the Northern
10	Mariana Islands, Puerto Rico, or American
11	Samoa" before "shall be eligible to receive as-
12	sistance";
13	(6) by redesignating subsections (i) and (j) as
14	subsections (j) and (k), respectively;
15	(7) by inserting after subsection (h) the fol-
16	lowing:
17	"(i) Emergencies During Summer.—The Sec-
18	retary of Agriculture may permit a State agency to extend
19	a State agency plan approved under subsection (b) for not
20	more than 90 days for the purpose of operating the plan
21	during a covered summer period, during which time
22	schools participating in the school lunch program under
23	the Richard B. Russell National School Lunch Act (42
24	U.S.C. 1751 et seq.) or the school breakfast program
25	under section 4 of the Child Nutrition Act of 1966 (42

1	U.S.C. 1773) and covered child care facilities shall be
2	deemed closed for purposes of this section.";
3	(8) in subsection (j) (as so redesignated)—
4	(A) by redesignating paragraphs (2)
5	through (6) as paragraphs (3) through (7), re-
6	spectively;
7	(B) by inserting after paragraph (1) the
8	following:
9	"(2) COVERED SUMMER PERIOD.—The term
10	'covered summer period' means a summer period
11	that follows a school year during which there was a
12	public health emergency designation."; and
13	(C) in paragraph (5) (as so redesignated),
14	by striking "or another coronavirus with pan-
15	demic potential"; and
16	(9) in subsection (k) (as so redesignated), by
17	inserting "Federal agencies," before "State agen-
18	cies".
19	Subtitle E—COBRA Continuation
20	Coverage
21	SEC. 2401. PRESERVING HEALTH BENEFITS FOR WORKERS.
22	(a) Premium Assistance for Cobra Continu-
23	ATION COVERAGE FOR INDIVIDUALS AND THEIR FAMI-
24	LIES.—
25	(1) Provision of Premium Assistance.—

1	(A) REDUCTION OF PREMIUMS PAY-
2	ABLE.—In the case of any premium for a pe-
3	riod of coverage during the period beginning on
4	the first day of the first month beginning after
5	the date of the enactment of this Act, and end-
6	ing on September 30, 2021, for COBRA con-
7	tinuation coverage with respect to any assist-
8	ance eligible individual described in paragraph
9	(3), such individual shall be treated for pur-
10	poses of any COBRA continuation provision as
11	having paid the amount of such premium if
12	such individual pays (or any person other than
13	such individual's employer pays on behalf of
14	such individual) 15 percent of the amount of
15	such premium.
16	(B) Plan enrollment option.—
17	(i) In General.—Notwithstanding
18	the COBRA continuation provisions, any
19	assistance eligible individual who is en-
20	rolled in a group health plan offered by a
21	plan sponsor may, not later than 90 days
22	after the date of notice of the plan enroll-
23	ment option described in this subpara-
24	graph, elect to enroll in coverage under a

plan offered by such plan sponsor that is

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1	different than coverage under the plan in
2	which such individual was enrolled at the
3	time, in the case of any assistance eligible
4	individual described in paragraph (3), the
5	qualifying event specified in section 603(2)
6	of the Employee Retirement Income Secu-
7	rity Act of 1974, section 4980B(f)(3)(B)
8	of the Internal Revenue Code of 1986, or
9	section 2203(2) of the Public Health Serv-
10	ice Act, except for the voluntary termi-
11	nation of such individual's employment by
12	such individual, occurred, and such cov-
13	erage shall be treated as COBRA continu-
14	ation coverage for purposes of the applica-
15	ble COBRA continuation coverage provi-
16	sion.
17	(ii) Requirements.—Any assistance
18	eligible individual may elect to enroll in
19	different coverage as described in clause (i)
20	only if—
21	(I) the employer involved has
22	made a determination that such em-
23	ployer will permit such assistance eli-
24	gible individual to enroll in different

1	coverage as provided under this sub-
2	paragraph;
3	(II) the premium for such dif-
4	ferent coverage does not exceed the
5	premium for coverage in which such
6	individual was enrolled at the time
7	such qualifying event occurred;
8	(III) the different coverage in
9	which the individual elects to enroll is
10	coverage that is also offered to simi-
11	larly situated active employees of the
12	employer at the time at which such
13	election is made; and
14	(IV) the different coverage in
15	which the individual elects to enroll is
16	not—
17	(aa) coverage that provides
18	only excepted benefits as defined
19	in section 9832(c) of the Internal
20	Revenue Code of 1986, section
21	733(c) of the Employee Retire-
22	ment Income Security Act of
23	1974, and section 2791(e) of the
24	Public Health Service Act;

1	(bb) a qualified small em-
2	ployer health reimbursement ar-
3	rangement (as defined in section
4	9831(d)(2) of the Internal Rev-
5	enue Code of 1986); or
6	(cc) a flexible spending ar-
7	rangement (as defined in section
8	106(c)(2) of the Internal Rev-
9	enue Code of 1986).
10	(2) Limitation of Period of Premium As-
11	SISTANCE.—
12	(A) ELIGIBILITY FOR ADDITIONAL COV-
13	ERAGE.—Paragraph (1)(A) shall not apply with
14	respect to any assistance eligible individual de-
15	scribed in paragraph (3) for months of coverage
16	beginning on or after the earlier of—
17	(i) the first date that such individual
18	is eligible for coverage under any other
19	group health plan (other than coverage
20	consisting of only excepted benefits (as de-
21	fined in section 9832(c) of the Internal
22	Revenue Code of 1986, section 733(c) of
23	the Employee Retirement Income Security
24	Act of 1974, and section 2791(c) of the
25	Public Health Service Act), coverage under

1	a flexible spending arrangement (as de-
2	fined in section 106(c)(2) of the Internal
3	Revenue Code of 1986), coverage under a
4	qualified small employer health reimburse-
5	ment arrangement (as defined in section
6	9831(d)(2) of the Internal Revenue Code
7	of 1986)), or eligible for benefits under the
8	Medicare program under title XVIII of the
9	Social Security Act; or
10	(ii) the earlier of—
11	(I) the date following the expira-
12	tion of the maximum period of con-
13	tinuation coverage required under the
14	applicable COBRA continuation cov-
15	erage provision; or
16	(II) the date following the expira-
17	tion of the period of continuation cov-
18	erage allowed under paragraph
19	(4)(B)(ii).
20	(B) Notification requirement.—Any
21	assistance eligible individual shall notify the
22	group health plan with respect to which para-
23	graph (1)(A) applies if such paragraph ceases
24	to apply by reason of clause (i) of subparagraph
25	(A). Such notice shall be provided to the group

1	health plan in such time and manner as may be
2	specified by the Secretary of Labor.
3	(3) Assistance eligible individual.—For
4	purposes of this section, the term "assistance eligible
5	individual" means, with respect to a period of cov-
6	erage during the period beginning on the first day
7	of the first month beginning after the date of the en-
8	actment of this Act, and ending on September 30,
9	2021, any individual that is a qualified beneficiary
10	who—
11	(A) is eligible for COBRA continuation
12	coverage by reason of a qualifying event speci-
13	fied in section 603(2) of the Employee Retire-
14	ment Income Security Act of 1974, section
15	4980B(f)(3)(B) of the Internal Revenue Code
16	of 1986, or section 2203(2) of the Public
17	Health Service Act, except for the voluntary
18	termination of such individual's employment by
19	such individual; and
20	(B) elects such coverage.
21	(4) Extension of election period and ef-
22	FECT ON COVERAGE.—
23	(A) IN GENERAL.—For purposes of apply-
24	ing section 605(a) of the Employee Retirement
25	Income Security Act of 1974, section

1	4980B(f)(5)(A) of the Internal Revenue Code
2	of 1986, and section 2205(a) of the Public
3	Health Service Act, in the case of—
4	(i) an individual who does not have an
5	election of COBRA continuation coverage
6	in effect on the first day of the first month
7	beginning after the date of the enactment
8	of this Act but who would be an assistance
9	eligible individual described in paragraph
10	(3) if such election were so in effect; or
11	(ii) an individual who elected COBRA
12	continuation coverage and discontinued
13	from such coverage before the first day of
14	the first month beginning after the date of
15	the enactment of this Act,
16	such individual may elect the COBRA continu-
17	ation coverage under the COBRA continuation
18	coverage provisions containing such provisions
19	during the period beginning on the first day of
20	the first month beginning after the date of the
21	enactment of this Act and ending 60 days after
22	the date on which the notification required
23	under paragraph (6)(C) is provided to such in-
24	dividual.

1	(B) Commencement of Cobra Continu-
2	ATION COVERAGE.—Any COBRA continuation
3	coverage elected by a qualified beneficiary dur-
4	ing an extended election period under subpara-
5	graph (A)—
6	(i) shall commence (including for pur-
7	poses of applying the treatment of pre-
8	mium payments under paragraph (1)(A)
9	and any cost-sharing requirements for
10	items and services under a group health
11	plan) with the first period of coverage be-
12	ginning on or after the first day of the
13	first month beginning after the date of the
14	enactment of this Act, and
15	(ii) shall not extend beyond the period
16	of COBRA continuation coverage that
17	would have been required under the appli-
18	cable COBRA continuation coverage provi-
19	sion if the coverage had been elected as re-
20	quired under such provision.
21	(5) Expedited review of denials of pre-
22	MIUM ASSISTANCE.—In any case in which an indi-
23	vidual requests treatment as an assistance eligible
24	individual described in paragraph (3) and is denied
25	such treatment by the group health plan, the Sec-

1 retary of Labor (or the Secretary of Health and 2 Human Services in connection with COBRA con-3 tinuation coverage which is provided other than pur-4 suant to part 6 of subtitle B of title I of the Em-5 ployee Retirement Income Security Act of 1974), in 6 consultation with the Secretary of the Treasury, 7 shall provide for expedited review of such denial. An 8 individual shall be entitled to such review upon ap-9 plication to such Secretary in such form and manner 10 as shall be provided by such Secretary, in consulta-11 tion with the Secretary of the Treasury. Such Sec-12 retary shall make a determination regarding such in-13 dividual's eligibility within 15 business days after re-14 ceipt of such individual's application for review 15 under this paragraph. Such Secretary's determina-16 tion upon review of the denial shall be de novo and 17 shall be the final determination of such Secretary. A 18 reviewing court shall grant deference to such Sec-19 retary's determination. The provisions of this para-20 graph, paragraphs (1) through (4), and paragraphs 21 (6) through (7) shall be treated as provisions of title 22 I of the Employee Retirement Income Security Act 23 of 1974 for purposes of part 5 of subtitle B of such 24 title.

(6) Notices to individuals.—

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1	(A) General notice.—
2	(i) IN GENERAL.—In the case of no-
3	tices provided under section 606(a)(4) of
4	the Employee Retirement Income Security
5	Act of 1974 (29 U.S.C. 1166(4)), section
6	4980B(f)(6)(D) of the Internal Revenue
7	Code of 1986, or section 2206(4) of the
8	Public Health Service Act (42 U.S.C.
9	300bb-6(4)), with respect to individuals
10	who, during the period described in para-
11	graph (3), become entitled to elect COBRA
12	continuation coverage, the requirements of
13	such provisions shall not be treated as met
14	unless such notices include an additional
15	written notification to the recipient in clear
16	and understandable language of—
17	(I) the availability of premium
18	assistance with respect to such cov-
19	erage under this subsection; and
20	(II) the option to enroll in dif-
21	ferent coverage if the employer per-
22	mits assistance eligible individuals de-
23	scribed in paragraph (3) to elect en-
24	rollment in different coverage (as de-
25	scribed in paragraph (1)(B)).

1	(ii) ALTERNATIVE NOTICE.—In the
2	case of COBRA continuation coverage to
3	which the notice provision under such sec-
4	tions does not apply, the Secretary of
5	Labor, in consultation with the Secretary
6	of the Treasury and the Secretary of
7	Health and Human Services, shall, in con-
8	sultation with administrators of the group
9	health plans (or other entities) that provide
10	or administer the COBRA continuation
11	coverage involved, provide rules requiring
12	the provision of such notice.
13	(iii) FORM.—The requirement of the
14	additional notification under this subpara-
15	graph may be met by amendment of exist-
16	ing notice forms or by inclusion of a sepa-
17	rate document with the notice otherwise
18	required.
19	(B) Specific requirements.—Each ad-
20	ditional notification under subparagraph (A)
21	shall include—
22	(i) the forms necessary for estab-
23	lishing eligibility for premium assistance
24	under this subsection;

1	(ii) the name, address, and telephone
2	number necessary to contact the plan ad-
3	ministrator and any other person main-
4	taining relevant information in connection
5	with such premium assistance;
6	(iii) a description of the extended elec-
7	tion period provided for in paragraph
8	(4)(A);
9	(iv) a description of the obligation of
10	the qualified beneficiary under paragraph
11	(2)(B) and the penalty provided under sec-
12	tion 6720C of the Internal Revenue Code
13	of 1986 for failure to carry out the obliga-
14	tion;
15	(v) a description, displayed in a
16	prominent manner, of the qualified bene-
17	ficiary's right to a reduced premium and
18	any conditions on entitlement to the re-
19	duced premium; and
20	(vi) a description of the option of the
21	qualified beneficiary to enroll in different
22	coverage if the employer permits such ben-
23	eficiary to elect to enroll in such different
24	coverage under paragraph (1)(B).

1	(C) Notice in connection with ex-
2	TENDED ELECTION PERIODS.—In the case of
3	any assistance eligible individual described in
4	paragraph (3) (or any individual described in
5	paragraph (4)(A)) who became entitled to elect
6	COBRA continuation coverage before the first
7	day of the first month beginning after the date
8	of the enactment of this Act, the administrator
9	of the applicable group health plan (or other
10	entity) shall provide (within 60 days after such
11	first day of such first month) for the additional
12	notification required to be provided under sub-
13	paragraph (A) and failure to provide such no-
14	tice shall be treated as a failure to meet the no-
15	tice requirements under the applicable COBRA
16	continuation provision.
17	(D) Model notices.—Not later than 30
18	days after the date of enactment of this Act,
19	with respect to any assistance eligible individual
20	described in paragraph (3), the Secretary of
21	Labor, in consultation with the Secretary of the
22	Treasury and the Secretary of Health and
23	Human Services, shall prescribe models for the
24	additional notification required under this para-
25	graph.

1	(7) Notice of expiration of period of
2	PREMIUM ASSISTANCE.—
3	(A) IN GENERAL.—With respect to any as-
4	sistance eligible individual, subject to subpara-
5	graph (B), the requirements of section
6	606(a)(4) of the Employee Retirement Income
7	Security Act of 1974 (29 U.S.C. 1166(4)), sec-
8	tion 4980B(f)(6)(D) of the Internal Revenue
9	Code of 1986, or section 2206(4) of the Public
10	Health Service Act (42 U.S.C. 300bb-6(4)),
11	shall not be treated as met unless the plan ad-
12	ministrator of the individual, during the period
13	specified under subparagraph (C), provides to
14	such individual a written notice in clear and un-
15	derstandable language—
16	(i) that the premium assistance for
17	such individual will expire soon and the
18	prominent identification of the date of
19	such expiration; and
20	(ii) that such individual may be eligi-
21	ble for coverage without any premium as-
22	sistance through—
23	(I) COBRA continuation cov-
24	erage; or

1	(II) coverage under a group
2	health plan.
3	(B) Exception.—The requirement for the
4	group health plan administrator to provide the
5	written notice under subparagraph (A) shall be
6	waived if the premium assistance for such indi-
7	vidual expires pursuant to clause (i) of para-
8	graph $(2)(A)$.
9	(C) Period specified.—For purposes of
10	subparagraph (A), the period specified in this
11	subparagraph is, with respect to the date of ex-
12	piration of premium assistance for any assist-
13	ance eligible individual pursuant to a limitation
14	requiring a notice under this paragraph, the pe-
15	riod beginning on the day that is 45 days before
16	the date of such expiration and ending on the
17	day that is 15 days before the date of such ex-
18	piration.
19	(D) Model notices.—Not later than 45
20	days after the date of enactment of this Act,
21	with respect to any assistance eligible indi-
22	vidual, the Secretary of Labor, in consultation
23	with the Secretary of the Treasury and the Sec-
24	retary of Health and Human Services, shall

1 prescribe models for the notification required 2 under this paragraph. 3 REGULATIONS.—The Secretary of the 4 Treasury and the Secretary of Labor may jointly 5 prescribe such regulations or other guidance as may 6 be necessary or appropriate to carry out the provi-7 sions of this subsection, including the prevention of 8 fraud and abuse under this subsection, except that 9 the Secretary of Labor and the Secretary of Health 10 and Human Services may prescribe such regulations 11 (including interim final regulations) or other guid-12 ance as may be necessary or appropriate to carry 13 out the provisions of paragraphs (5), (6), (7), and 14 (9).15 (9) Outreach.— 16 (A) IN GENERAL.—The Secretary 17 Labor, in consultation with the Secretary of the 18 Treasury and the Secretary of Health and 19 Human Services, shall provide outreach con-20 sisting of public education and enrollment as-21 sistance relating to premium assistance pro-22 vided under this subsection. Such outreach shall 23 target employers, group health plan administra-

tors, public assistance programs, States, insur-

ers, and other entities as determined appro-

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1	priate by such Secretaries. Such outreach shall
2	include an initial focus on those individuals
3	electing continuation coverage who are referred
4	to in paragraph (6)(C). Information on such
5	premium assistance, including enrollment, shall
6	also be made available on websites of the De-
7	partments of Labor, Treasury, and Health and
8	Human Services.
9	(B) Enrollment under medicare.—
10	The Secretary of Health and Human Services
11	shall provide outreach consisting of public edu-
12	cation. Such outreach shall target individuals
13	who lose health insurance coverage. Such out-
14	reach shall include information regarding en-
15	rollment for benefits under title XVIII of the
16	Social Security Act (42 U.S.C. 1395 et seq.) for
17	purposes of preventing mistaken delays of such
18	enrollment by such individuals, including life-
19	time penalties for failure of timely enrollment.
20	(10) Definitions.—For purposes of this sec-
21	tion:
22	(A) Administrator.—The term "admin-
23	istrator" has the meaning given such term in
24	section 3(16)(A) of the Employee Retirement
25	Income Security Act of 1974.

1	(B) Cobra continuation coverage.—
2	The term "COBRA continuation coverage"
3	means continuation coverage provided pursuant
4	to part 6 of subtitle B of title I of the Em-
5	ployee Retirement Income Security Act of 1974
6	(other than under section 609), title XXII of
7	the Public Health Service Act, or section
8	4980B of the Internal Revenue Code of 1986
9	(other than subsection $(f)(1)$ of such section in-
10	sofar as it relates to pediatric vaccines), or
11	under a State program that provides com-
12	parable continuation coverage. Such term does
13	not include coverage under a health flexible
14	spending arrangement under a cafeteria plan
15	within the meaning of section 125 of the Inter-
16	nal Revenue Code of 1986.
17	(C) Cobra continuation provision.—
18	The term "COBRA continuation provision"
19	means the provisions of law described in sub-
20	paragraph (B).
21	(D) COVERED EMPLOYEE.—The term
22	"covered employee" has the meaning given such
23	term in section 607(2) of the Employee Retire-
24	ment Income Security Act of 1974.

1	(E) QUALIFIED BENEFICIARY.—The term
2	"qualified beneficiary" has the meaning given
3	such term in section 607(3) of the Employee
4	Retirement Income Security Act of 1974.
5	(F) GROUP HEALTH PLAN.—The term
6	"group health plan" has the meaning given
7	such term in section 607(1) of the Employee
8	Retirement Income Security Act of 1974.
9	(G) STATE.—The term "State" includes
10	the District of Columbia, the Commonwealth of
11	Puerto Rico, the Virgin Islands, Guam, Amer-
12	ican Samoa, and the Commonwealth of the
13	Northern Mariana Islands.
14	(H) Period of Coverage.—Any ref-
15	erence in this subsection to a period of coverage
16	shall be treated as a reference to a monthly or
17	shorter period of coverage with respect to which
18	premiums are charged with respect to such cov-
19	erage.
20	(I) PLAN SPONSOR.—The term "plan
21	sponsor" has the meaning given such term in
22	section 3(16)(B) of the Employee Retirement
23	Income Security Act of 1974.

1	(J) Premium.—The term "premium" in-
2	cludes, with respect to COBRA continuation
3	coverage, any administrative fee.
4	(11) Implementation funding.—In addition
5	to amounts otherwise made available, out of any
6	funds in the Treasury not otherwise appropriated,
7	there are appropriated to the Secretary of Labor for
8	fiscal year 2021, \$10,000,000, to remain available
9	until expended, for the Employee Benefits Security
10	Administration to carry out the provisions of this
11	subtitle.
12	(b) Cobra Premium Assistance.—
13	(1) Allowance of credit.—
14	(A) IN GENERAL.—Subchapter B of chap-
15	ter 65 of the Internal Revenue Code of 1986 is
16	amended by adding at the end the following
17	new section:
18	"SEC. 6432. CONTINUATION COVERAGE PREMIUM ASSIST-
19	ANCE.
20	"(a) In General.—The person to whom premiums
21	are payable for continuation coverage under section
22	2401(a)(1) of the [FY 2021 Reconciliation Act] shall be
23	allowed as a credit against the tax imposed by section
24	3111(b), or so much of the taxes imposed under section
25	3221(a) as are attributable to the rate in effect under sec-

1	tion 3111(b), for each calendar quarter an amount equal
2	to the premiums not paid by assistance eligible individuals
3	for such coverage by reason of such section 2401(a)(1)
4	with respect to such calendar quarter.
5	"(b) Person to Whom Premiums Are Payable.—
6	For purposes of subsection (a), except as otherwise pro-
7	vided by the Secretary, the person to whom premiums are
8	payable under such continuation coverage shall be treated
9	as being—
10	"(1) in the case of any group health plan which
11	is a multiemployer plan (as defined in section 3(37)
12	of the Employee Retirement Income Security Act of
13	1974), the plan,
14	"(2) in the case of any group health plan not
15	described in paragraph (1), and under which some
16	or all of the coverage is not provided by insurance,
17	the employer maintaining the plan, and
18	"(3) in the case of any group health plan not
19	described in paragraph (1) or (2), the insurer pro-
20	viding the coverage under the group health plan.
21	"(c) Limitations and Refundability.—
22	"(1) Credit limited to certain employ-
23	MENT TAXES.—The credit allowed by subsection (a)
24	with respect to any calendar quarter shall not exceed
25	the tax imposed by section 3111(b), or so much of

1	the taxes imposed under section 3221(a) as are at-
2	tributable to the rate in effect under section
3	3111(b), for such calendar quarter (reduced by any
4	credits allowed against such taxes under sections
5	7001 and 7003 of the Families First Coronavirus
6	Response Act and section 2301 of the CARES Act)
7	on the wages paid with respect to the employment
8	of all employees of the employer.
9	"(2) Refundability of excess credit.—
10	"(A) CREDIT IS REFUNDABLE.—If the
11	amount of the credit under subsection (a) ex-
12	ceeds the limitation of paragraph (1) for any
13	calendar quarter, such excess shall be treated
14	as an overpayment that shall be refunded under
15	sections 6402(a) and 6413(b).
16	"(B) Credit may be advanced.—In an-
17	ticipation of the credit, including the refundable
18	portion under subparagraph (A), the credit may
19	be advanced, according to forms and instruc-
20	tions provided by the Secretary, up to an
21	amount calculated under subsection (a) through
22	the end of the most recent payroll period in the
23	quarter.
24	"(C) TREATMENT OF DEPOSITS.—The
25	Secretary shall waive any penalty under section

1 6656 for any failure to make a deposit of the 2 tax imposed by section 3111(b), or so much of the taxes imposed under section 3221(a) as are 3 4 attributable to the rate in effect under section 5 3111(b), if the Secretary determines that such 6 failure was due to the anticipation of the credit 7 allowed under this section. 8 TREATMENT OF PAYMENTS.—For 9 purposes of section 1324 of title 31, United 10 States Code, any amounts due to an employer 11 under this paragraph shall be treated in the 12 same manner as a refund due from a credit 13 provision referred to in subsection (b)(2) of 14 such section. 15 "(3) Overstatements.—Any overstatement of 16 the credit to which a person is entitled under this 17 section (and any amount paid by the Secretary as a 18 result of such overstatement) shall be treated as an 19 underpayment by such person of the taxes described 20 in paragraph (1) and may be assessed and collected 21 by the Secretary in the same manner as such taxes. 22 "(d) Governmental Entities.—For purposes of 23 this section, the term 'person' includes the government of any State or political subdivision thereof, any Indian tribal government (as defined in section 139E(c)(1)), any agency 25

or instrumentality of any of the foregoing, and any agency or instrumentality of the Government of the United States that is described in section 501(c)(1) and exempt from 3 4 taxation under section 501(a). "(e) Denial of Double Benefit.—For purposes 5 of chapter 1, the gross income of any person allowed a credit under this section shall be increased for the taxable 8 year which includes the last day of any calendar quarter with respect to which such credit is allowed by the amount of such credit. No amount for which a credit is allowed under this section shall be taken into account as qualified wages under section 2301 of the CARES Act or as quali-12 fied health plan expenses under section 7001(d) or 13 14 7003(d) of the Families First Coronavirus Response Act. 15 "(f) Regulations.—The Secretary shall issue such regulations, or other guidance, forms, instructions, and 16 17 publications, as may be necessary or appropriate to carry 18 out this section, including— 19 "(1) the requirement to report information or 20 the establishment of other methods for verifying the 21 correct amounts of reimbursements under this sec-22 tion, 23 "(2) the application of this section to group 24 health plans that are multiemployer plans (as de-

1	fined in section 3(37) of the Employee Retirement
2	Income Security Act of 1974),
3	"(3) to allow the advance payment of the credit
4	determined under subsection (a), subject to the limi-
5	tations provided in this section, based on such infor-
6	mation as the Secretary shall require,
7	"(4) to provide for the reconciliation of such
8	advance payment with the amount of the credit at
9	the time of filing the return of tax for the applicable
10	quarter or taxable year, and
11	"(5) allowing the credit to third party payors
12	(including professional employer organizations, cer-
13	tified professional employer organizations, or agents
14	under section 3504).".
15	(B) CLERICAL AMENDMENT.—The table of
16	sections for subchapter B of chapter 65 of the
17	Internal Revenue Code of 1986 is amended by
18	adding at the end the following new item:
	"Sec. 6432. Continuation coverage premium assistance.".
19	(C) Effective date.—The amendments
20	made by this paragraph shall apply to pre-
21	miums to which subsection (a)(1)(A) applies
22	and wages paid on or after April 1, 2021.
23	(D) Special rule in case of employee
24	PAYMENT THAT IS NOT REQUIRED UNDER THIS
25	SECTION —

1	(i) In General.—In the case of an
2	assistance eligible individual who pays,
3	with respect any period of coverage to
4	which subsection (a)(1)(A) applies, the
5	amount of the premium for such coverage
6	that the individual would have (but for this
7	Act) been required to pay, the person to
8	whom such payment is payable shall reim-
9	burse such individual for the amount of
10	such premium paid in excess of the
11	amount required to be paid under sub-
12	section $(a)(1)(A)$.
13	(ii) Credit of Reimbursement.—A
14	person to which clause (i) applies shall be
15	allowed a credit in the manner provided
16	under section 6432 of the Internal Rev-
17	enue Code of 1986 for any payment made
18	to the employee under such clause.
19	(iii) Payment of credits.—Any
20	person to which clause (i) applies shall
21	make the payment required under such
22	clause to the individual not later than 60
23	days after the date on which such indi-
24	vidual elects continuation coverage under
25	subsection (a)(1).

1	(2) Penalty for failure to notify health
2	PLAN OF CESSATION OF ELIGIBILITY FOR PREMIUM
3	ASSISTANCE.—
4	(A) In general.—Part I of subchapter B
5	of chapter 68 of the Internal Revenue Code of
6	1986 is amended by adding at the end the fol-
7	lowing new section:
8	"SEC. 6720C. PENALTY FOR FAILURE TO NOTIFY HEALTH
9	PLAN OF CESSATION OF ELIGIBILITY FOR
10	CONTINUATION COVERAGE PREMIUM ASSIST-
11	ANCE.
12	"(a) In General.—Except in the case of a failure
13	described in subsection (b) or (c), any person required to
14	notify a group health plan under section 2401(a)(2)(B)
15	of the [FY 2021 Reconciliation Act] who fails to make
16	such a notification at such time and in such manner as
17	the Secretary of Labor may require shall pay a penalty
18	of \$250 for each such failure.
19	"(b) Intentional Failure.—In the case of any
20	such failure that is fraudulent, such person shall pay a
21	penalty equal to the greater of—
22	"(1) \$250, or
23	"(2) 110 percent of the premium assistance
24	provided under section 9501(a)(1)(A) of the [FY

1	2021 Reconciliation Act after termination of eligi-
2	bility under such section.
3	"(c) Reasonable Cause Exception.—No penalty
4	shall be imposed under this section with respect to any
5	failure if it is shown that such failure is due to reasonable
6	cause and not to willful neglect.".
7	(B) CLERICAL AMENDMENT.—The table of
8	sections of part I of subchapter B of chapter 68
9	of such Code is amended by adding at the end
10	the following new item:
	"Sec. 6720C. Penalty for failure to notify health plan of cessation of eligibility for continuation coverage premium assistance.".
11	(3) Coordination with HCTC.—
12	(A) In General.—Section 35(g)(9) of the
13	Internal Revenue Code of 1986 is amended to
14	read as follows:
15	"(9) Continuation coverage premium as-
16	SISTANCE.—In the case of an assistance eligible in-
17	dividual who receives premium assistance for con-
18	tinuation coverage under section 2401(a)(1) of the
19	[FY 2021 Reconciliation Act] for any month during
20	the taxable year, such individual shall not be treated
21	as an eligible individual, a certified individual, or a
22	qualifying family member for purposes of this sec-
23	tion or section 7527 with respect to such month.".

1	(B) Effective date.—The amendment
2	made by subparagraph (A) shall apply to tax-
3	able years ending after the date of the enact-
4	ment of this Act.
5	(4) Exclusion of continuation coverage
6	PREMIUM ASSISTANCE FROM GROSS INCOME.—
7	(A) IN GENERAL.—Part III of subchapter
8	B of chapter 1 of the Internal Revenue Code of
9	1986 is amended by inserting after section
10	139H the following new section:
11	"SEC. 139I. CONTINUATION COVERAGE PREMIUM ASSIST-
12	ANCE.
13	"In the case of an assistance eligible individual (as
14	defined in subsection (a)(3) of section 2401 of the [FY
15	2021 Reconciliation Act]), gross income does not include
16	any premium assistance provided under subsection (a)(1)
17	of such section.".
18	(B) CLERICAL AMENDMENT.—The table of
19	sections for part III of subchapter B of chapter
20	1 of such Code is amended by inserting after
21	the item relating to section 139H the following
22	new item:
	"Sec. 139I. Continuation coverage premium assistance.".
23	(C) Effective date.—The amendments
24	made by this paragraph shall apply to taxable

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- 1 years ending after the date of the enactment of
- 2 this Act.

