

Committee Print

(Providing for reconciliation pursuant to S. Con. Res. 5, the
Concurrent Resolution on the Budget for Fiscal Year 2021)

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**
14 **OF EQUITY.**

15 (a) STATE MAINTENANCE OF EFFORT.—

16 (1) IN GENERAL.—As a condition of receiving
17 funds under section 2001, a State shall maintain
18 support for elementary and secondary education,
19 and for higher education (which shall include State
20 funding to institutions of higher education and State
21 need-based financial aid, and shall not include sup-
22 port for capital projects or for research and develop-
23 ment or tuition and fees paid by students), in each
24 of fiscal years 2022 and 2023 at least at the propor-
25 tional levels of such State's support for elementary

1 and secondary education and for higher education
2 relative to such State's overall spending, averaged
3 over fiscal years 2017, 2018, and 2019.

4 (2) WAIVER.—For the purpose of relieving fis-
5 cal burdens incurred by States in preventing, pre-
6 paring for, and responding to the coronavirus, the
7 Secretary of Education may waive any maintenance
8 of effort requirements associated with the Education
9 Stabilization Fund.

10 (b) STATE MAINTENANCE OF EQUITY.—

11 (1) HIGH-POVERTY LOCAL EDUCATIONAL AGEN-
12 CIES.—As a condition of receiving funds under sec-
13 tion 2001, a State educational agency shall not, in
14 fiscal year 2022 or 2023, reduce State funding (cal-
15 culated on a per-pupil basis) for any high-poverty
16 local educational agency in the State by an amount
17 that exceeds the overall per-pupil reduction in State
18 funds, if any, across all local educational agencies in
19 such State in such fiscal year.

20 (2) LOCAL EDUCATIONAL AGENCIES WITH
21 HIGHEST SHARE OF ECONOMICALLY DISADVAN-
22 TAGED STUDENT.—Notwithstanding paragraph (1),
23 as a condition of receiving funds under section 2001,
24 a State educational agency shall not, in fiscal year
25 2022 or 2023, reduce State funding for any local

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.**

12 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. 1059c(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.**

20 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.**

11 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.**

12 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 programming 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
19 wage at a rate that is not less than—

20 “(A) for the 1-year period beginning on
21 the effective date under section 2101(e) of the
22 **【FY 2021 Reconciliation Act】**, \$6.00 an hour;

23 “(B) for each succeeding 1-year period
24 until the hourly wage under this paragraph
25 equals the wage in effect under section 6(a)(1)

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(e) 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(e)(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-

1 retary of Labor for fiscal year 2021, \$150,000,000, to re-
2 main available until September 30, 2023, for the Wage
3 and Hour Division, the Office of Workers' Compensation
4 Programs, the Office of the Solicitor, the Mine Safety and
5 Health Administration, and the Occupational Safety and
6 Health Administration to carry out COVID-19 related
7 worker protection activities, and for the Office of Inspec-
8 tor General for oversight of the Secretary's activities to
9 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
16 be for enforcement activities related to COVID-19
17 at high risk workplaces including health care, meat
18 and poultry processing facilities, agricultural work-
19 places and correctional facilities.

20 (2) \$12,500,000 shall be for the Office of In-
21 spector General.

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

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.

3 (c) LIMITATION.—

4 (1) DETERMINATIONS MADE ON OR BEFORE
5 THE DATE OF ENACTMENT.—This section shall not
6 apply with respect to a covered employee who is de-
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,
24 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 (4) FINAL ACTION.—The action of the Sec-
5 retary in allowing or denying any reimbursement
6 under subsection (b) shall be final and conclusive on
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”,
12 “compensation”, “employee”, and “employer” have
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
5 remain available through September 30, 2021, for grants
6 under section 2204(b) of this subtitle and in accordance
7 with the Child Care and Development Block Grant Act
8 of 1990 (42 U.S.C. 9857 et seq.), except for the require-
9 ments 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 (c) ADMINISTRATIVE COSTS.—In addition to
13 amounts otherwise available, there is appropriated for fis-
14 cal year 2021, out of any amounts in the Treasury not
15 otherwise appropriated, \$35,000,000, to remain available
16 through September 30, 2025, for the costs of providing
17 technical assistance and conducting research and for the
18 administrative costs to carry out this section and section
19 2204 of this subtitle.

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”, “Sec-
24 retary”, and “State” have the meanings given those
25 terms, and the terms “Indian Tribe” and “Tribal

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 declara-
13 tion.

14 (3) ELIGIBLE CHILD CARE PROVIDER.—The
15 term “eligible child care provider” means an eligible
16 child care provider as defined in section 658P of the
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
24 carry out this section and under the authority of section
25 658O of the Child Care and Development Block Grant Act

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. 9858c(c)(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
17 the “base grant” in subsequent fiscal years, as such
18 term is defined in section 640(a)(7)(A),
19 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-
23 quirements of section 640(a) of such Act (42 U.S.C.
24 9835(a)).

1 **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:

11 “(1) \$180,000,000 to carry out sections 301
12 through 312, to be allocated in the manner described
13 in subsection (a)(2), except that a reference in sub-
14 section (a)(2) to an amount appropriated under sub-
15 section (a)(1) shall be considered to be a reference
16 to an amount appropriated under this paragraph,
17 and that the matching requirement under section
18 306(c)(4) shall not apply.

19 “(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-
22 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 Department of Health and Human
7 Services for fiscal year 2021, out of any money in the
8 Treasury not otherwise appropriated, the following
9 amounts, to remain available through September 30,
10 2023:

11 (1) \$250,000,000 for carrying out title II of the
12 Child Abuse Prevention and Treatment Act (42
13 U.S.C. 5116 et seq.), which shall be allocated with-
14 out regard to section 204(4) of such Act (42 U.S.C.
15 5116d(4)) and shall be allotted to States in accord-
16 ance with section 203 of such Act (42 U.S.C.
17 5116b), except that—

18 (A) in subsection (b)(1)(A) of such section
19 203, “70 percent” shall be deemed to be “100
20 percent”; and

21 (B) subsections (b)(1)(B) and (c) of such
22 section 203 shall not apply; and

23 (2) \$100,000,000 for carrying out the State
24 grant program authorized under section 106 of the
25 Child Abuse Prevention and Treatment Act (42

1 U.S.C. 5106a), which shall be allocated without re-
2 gard to section 112(a)(2) of such Act (42 U.S.C.
3 5106h(a)(2)).

4 **SEC. 2208. LIHEAP.**

5 In addition to amounts otherwise available, there is
6 appropriated for fiscal year 2021, out of any amounts in
7 the Treasury not otherwise appropriated, \$4,500,000,000,
8 to remain available through September 30, 2022, for addi-
9 tional funding to provide payments under section 2602(b)
10 of the Low-Income Home Energy Assistance Act of 1981
11 (42 U.S.C. 8621(b)), except that—

12 (1) \$2,250,000,000 of such amounts shall be
13 allocated as though the total appropriation for such
14 payments for fiscal year 2021 was less than
15 \$1,975,000,000;

16 (2) section 2607(b)(2)(B) of such Act (42
17 U.S.C. 8626(b)(2)(B)) shall not apply to funds ap-
18 propriated under this section for fiscal year 2021;
19 and

20 (3) with respect to funds appropriated under
21 this section for fiscal year 2021, amounts reserved
22 under subsection (d) of section 2604 of such Act (42
23 U.S.C. 8623(d)) shall be determined under such
24 subsection as though no other amounts were other-

1 wise appropriated for such payments, and reserved
2 under such subsection, for fiscal year 2021.

3 **SEC. 2209. DEPARTMENT OF HEALTH AND HUMAN SERV-**
4 **ICES.**

5 (a) **IN GENERAL.**—In addition to amounts otherwise
6 available, there is appropriated to the Department of
7 Health and Human Services for fiscal year 2021, out of
8 any money in the Treasury not otherwise appropriated,
9 \$425,000,000, to remain available until expended for the
10 Secretary of Health and Human Services to allocate as
11 such Secretary determines necessary for cost increases
12 that result from the COVID–19 public health emergency
13 in programs administered under the Administration for
14 Children and Families that provide direct program serv-
15 ices to children.

16 (b) **DEFINITION.**—In this section, the term
17 “COVID–19 public health emergency” means the public
18 health emergency declared by the Secretary of Health and
19 Human Services under section 319 of the Public Health
20 Service Act (42 U.S.C. 247d) on January 31, 2020, with
21 respect to COVID–19, including any renewal of the dec-
22 laration.

1 **SEC. 2210. CORPORATION FOR NATIONAL AND COMMUNITY**
2 **SERVICE AND THE NATIONAL SERVICE**
3 **TRUST.**

4 (a) CORPORATION FOR NATIONAL AND COMMUNITY
5 SERVICE.—In addition to amounts otherwise made avail-
6 able, there is appropriated for fiscal year 2021, out of any
7 money in the Treasury not otherwise appropriated,
8 \$852,000,000, to remain available through September 30,
9 2024, for necessary expenses under the Domestic Volun-
10 teer Service Act of 1973 (42 U.S.C. 4950 et seq.) and
11 the National and Community Service Act of 1990 (42
12 U.S.C. 12501 et seq.) notwithstanding sections
13 198B(b)(3), 198S(g), and subparagraphs (C) and (F) of
14 section 501(a)(4) of the National and Community Service
15 Act of 1990 (42 U.S.C. 12653b(b)(3), 12653s(g),
16 12681(a)(4)).

17 (b) ALLOCATION OF AMOUNTS.—Amounts provided
18 by subsection (a) shall be allocated as follows:

19 (1) AMERICORPS STATE AND NATIONAL.—
20 \$620,000,000 shall be used—

21 (A) to increase the living allowances, of
22 participants in national service programs, de-
23 scribed in section 140 of the National and Com-
24 munity Service Act of 1990 (42 U.S.C. 12594);
25 and

1 (B) to make funding adjustments to exist-
2 ing (as of the date of enactment of this Act)
3 awards and award new and additional awards
4 to organizations described in subsection (a) of
5 section 121 of the National and Community
6 Service Act of 1990 (42 U.S.C. 12571(a)),
7 whether or not the entities are already grant re-
8 cipients under that section on the date of enact-
9 ment of this Act, and without regard to the re-
10 quirements of subsections (d) and (e) of such
11 section 121, by—

12 (i) prioritizing entities serving com-
13 munities disproportionately impacted by
14 COVID–19 and utilizing culturally com-
15 petent and multilingual strategies in the
16 provision of services; and

17 (ii) taking into account the diversity
18 of communities and participants served by
19 such entities, including racial, ethnic, so-
20 cioeconomic, linguistic, or geographic diver-
21 sity.

22 (2) STATE COMMISSIONS.—\$20,000,000 shall
23 be used to make adjustments to existing (as of the
24 date of enactment of this Act) awards and new and
25 additional awards, including awards to State Com-

1 missions on National and Community Service, under
2 section 126(a) of the National and Community Serv-
3 ice Act of 1990 (42 U.S.C. 12576(a)).

4 (3) VOLUNTEER GENERATION FUND.—
5 \$20,000,000 shall be used for expenses authorized
6 under section 501(a)(4)(F) of the National and
7 Community Service Act of 1990 (42 U.S.C.
8 12681(a)(4)(F)), which, notwithstanding section
9 198P(d)(1)(B) of that Act (42 U.S.C.
10 12653p(d)(1)(B)), shall be for grants awarded by
11 the Corporation for National and Community Serv-
12 ice on a competitive basis.

13 (4) AMERICORPS VISTA.—\$80,000,000 shall be
14 used for programs authorized under part A of title
15 I of the Domestic Volunteer Service Act of 1973 (42
16 U.S.C. 4951 et seq.), including to increase the living
17 allowances of volunteers, described in section 105(b)
18 of the Domestic Volunteer Service Act of 1973 (42
19 U.S.C. 4955(b)).

20 (5) NATIONAL SENIOR SERVICE CORPS.—
21 \$30,000,000 shall be used for programs authorized
22 under title II of the Domestic Volunteer Service Act
23 of 1973 (42 U.S.C. 5000 et seq.).

24 (6) ADMINISTRATIVE COSTS.—\$73,000,000
25 shall, notwithstanding section 501(a)(5)(B) of the

1 National and Community Service Act of 1990 (42
2 U.S.C. 12681(a)(5)(B)) and section 504(a) of the
3 Domestic Volunteer Service Act of 1973 (42 U.S.C.
4 5084(a)), be used for necessary expenses of adminis-
5 tration as provided under section 501(a)(5) of the
6 National and Community Service Act of 1990 (42
7 U.S.C. 12681(a)(5)), including administrative costs
8 of the Corporation for National and Community
9 Service associated with the provision of funds under
10 paragraphs (1) through (5).

11 (7) OFFICE OF INSPECTOR GENERAL.—
12 \$9,000,000 shall be used for the Office of Inspector
13 General of the Corporation for National and Com-
14 munity Service for salaries and expenses necessary
15 for oversight and audit of programs and activities
16 funded by subsection (a).

17 (c) NATIONAL SERVICE TRUST.—In addition to
18 amounts otherwise made available, there is appropriated
19 for fiscal year 2021, out of any money in the Treasury
20 not otherwise appropriated, \$148,000,000, to remain
21 available until expended, for payment to and administra-
22 tion of the National Service Trust established in section
23 145 of the National and Community Service Act of 1990
24 (42 U.S.C. 12601).

1 **Subtitle D—Child Nutrition &**
2 **Related Programs**

3 **SEC. 2301. IMPROVEMENTS TO WIC BENEFITS.**

4 (a) DEFINITIONS.—In this section:

5 (1) APPLICABLE PERIOD.—The term “applica-
6 ble period” means a period—

7 (A) beginning after the date of enactment
8 of this Act, as selected by a State agency; and

9 (B) ending not later than the earlier of—

10 (i) 4 months after the date described
11 in subparagraph (A); or

12 (ii) September 30, 2021.

13 (2) CASH-VALUE VOUCHER.—The term “cash-
14 value voucher” has the meaning given the term in
15 section 246.2 of title 7, Code of Federal Regulations
16 (as in effect on the date of the enactment of this
17 Act).

18 (3) PROGRAM.—The term “program” means
19 the special supplemental nutrition program for
20 women, infants, and children established by section
21 17 of the Child Nutrition Act of 1966 (42 U.S.C.
22 1786).

23 (4) QUALIFIED FOOD PACKAGE.—The term
24 “qualified food package” means each of the fol-
25 lowing food packages (as defined in section

1 246.10(e) of title 7, Code of Federal Regulations (as
2 in effect on the date of the enactment of this Act)):

3 (A) Food Package IV—Children 1 through
4 4 years.

5 (B) Food Package V—Pregnant and par-
6 tially (mostly) breastfeeding women.

7 (C) Food Package VI—Postpartum women.

8 (D) Food Package VII—Fully
9 breastfeeding.

10 (5) SECRETARY.—The term “Secretary” means
11 the Secretary of Agriculture.

12 (6) STATE AGENCY.—The term “State agency”
13 has the meaning given the term in section 17(b) of
14 the Child Nutrition Act of 1966 (42 U.S.C.
15 1786(b)).

16 (b) AUTHORITY TO INCREASE AMOUNT OF CASH-
17 VALUE VOUCHER.—During the public health emergency
18 declared by the Secretary of Health and Human Services
19 under section 319 of the Public Health Service Act (42
20 U.S.C. 247d) on January 31, 2020, with respect to the
21 Coronavirus Disease 2019 (COVID–19), and in response
22 to challenges relating to that public health emergency, the
23 Secretary may, in carrying out the program, increase the
24 amount of a cash-value voucher under a qualified food
25 package to an amount that is less than or equal to \$35.

1 (c) APPLICATION OF INCREASED AMOUNT OF CASH-
2 VALUE VOUCHER TO STATE AGENCIES.—

3 (1) NOTIFICATION.—An increase to the amount
4 of a cash-value voucher under subsection (b) shall
5 apply to any State agency that notifies the Secretary
6 of—

7 (A) the intent to use that increased
8 amount, without further application; and

9 (B) the applicable period selected by the
10 State agency during which that increased
11 amount shall apply.

12 (2) USE OF INCREASED AMOUNT.—A State
13 agency that makes a notification to the Secretary
14 under paragraph (1) shall use the increased amount
15 described in that paragraph—

16 (A) during the applicable period described
17 in that notification; and

18 (B) only during a single applicable period.

19 (d) SUNSET.—The authority of the Secretary under
20 subsection (b), and the authority of a State agency to in-
21 crease the amount of a cash-value voucher under sub-
22 section (c), shall terminate on September 30, 2021.

23 (e) FUNDING.—In addition to amounts otherwise
24 made available, there is appropriated to the Secretary, out
25 of funds in the Treasury not otherwise appropriated,

1 \$490,000,000 to carry out this section, to remain available
2 until September 30, 2022.

3 **SEC. 2302. WIC PROGRAM MODERNIZATION.**

4 In addition to amounts otherwise available, there are
5 appropriated to the Secretary of Agriculture, out of
6 amounts in the Treasury not otherwise appropriated,
7 \$390,000,000 for fiscal year 2021, to remain available
8 until September 30, 2024, to carry out outreach, innova-
9 tion, and program modernization efforts, including appro-
10 priate waivers and flexibility, to increase participation in
11 and redemption of benefits under programs established
12 under section 17 of the Child Nutrition Act of 1966 (7
13 U.S.C. 1431), except that such waivers may not relate to
14 the content of the WIC Food Packages (as defined in sec-
15 tion 246.10(e) of title 7, Code of Federal Regulations (as
16 in effect on the date of enactment of this Act)), the non-
17 discrimination requirements under such section 246.10(e)
18 (as in effect on the date of enactment of this Act), or the
19 nondiscrimination requirements under section 246.8 of
20 title 7, Code of Federal Regulations (as in effect on the
21 date of enactment of this Act).

1 **SEC. 2303. MEALS AND SUPPLEMENTS REIMBURSEMENTS**
2 **FOR INDIVIDUALS WHO HAVE NOT ATTAINED**
3 **THE AGE OF 25.**

4 (a) PROGRAM FOR AT-RISK SCHOOL CHILDREN.—
5 Beginning on the date of enactment of this section, not-
6 withstanding paragraph (1)(A) of section 17(r) of the
7 Richard B. Russell National School Lunch Act (42 U.S.C.
8 1766(r)), during the COVID–19 public health emergency
9 declared under section 319 of the Public Health Service
10 Act (42 U.S.C. 247d), the Secretary shall reimburse insti-
11 tutions that are emergency shelters under such section
12 17(r) (42 U.S.C. 1766(r)) for meals and supplements
13 served to individuals who, at the time of such service—

- 14 (1) have not attained the age of 25; and
15 (2) are receiving assistance, including non-resi-
16 dential assistance, from such emergency shelter.

17 (b) PARTICIPATION BY EMERGENCY SHELTERS.—
18 Beginning on the date of enactment of this section, not-
19 withstanding paragraph (5)(A) of section 17(t) of the
20 Richard B. Russell National School Lunch Act (42 U.S.C.
21 1766(t)), during the COVID–19 public health emergency
22 declared under section 319 of the Public Health Service
23 Act (42 U.S.C. 247d), the Secretary shall reimburse emer-
24 gency shelters under such section 17(t) (42 U.S.C.
25 1766(t)) for meals and supplements served to individuals

1 who, at the time of such service have not attained the age
2 of 25.

3 (c) DEFINITIONS.—In this section:

4 (1) EMERGENCY SHELTER.—The term “emer-
5 gency shelter” has the meaning given the term
6 under section 17(t)(1) of the Richard B. Russell Na-
7 tional School Lunch Act (42 U.S.C. 1766(t)(1)).

8 (2) SECRETARY.—The term “Secretary” means
9 the Secretary of Agriculture.

10 **SEC. 2304. PANDEMIC EBT PROGRAM.**

11 Section 1101 of the Families First Coronavirus Re-
12 sponse Act (7 U.S.C. 2011 note; Public Law 116–127)
13 is amended—

14 (1) in subsection (a)—

15 (A) by striking “During fiscal years 2020
16 and 2021” and inserting “In any school year in
17 which there is a public health emergency des-
18 ignation”; and

19 (B) by inserting “or in a covered summer
20 period following a school session” after “in ses-
21 sion”;

22 (2) by amending subsection (e) to read as fol-
23 lows:

24 “(e) RELEASE OF INFORMATION.—Notwithstanding
25 any other provision of law, the Secretary of Agriculture

1 may authorize State educational agencies and school food
2 authorities administering a school lunch program under
3 the Richard B. Russell National School Lunch Act (42
4 U.S.C. 1751 et seq.) to release to appropriate officials ad-
5 ministering the supplemental nutrition assistance program
6 such information as may be necessary to carry out this
7 section, including to carry out assistance during a covered
8 summer period pursuant to subsection (i).”;

9 (3) in subsection (f)(2), in the paragraph head-
10 ing, by striking “FOR SCHOOL YEAR 2020–2021”;

11 (4) in subsection (g), by striking “During fiscal
12 year 2020, the” and inserting “The”;

13 (5) in subsection (h)(1)—

14 (A) by inserting “either” after “at least 1
15 child enrolled in such a covered child care facil-
16 ity and”; and

17 (B) by inserting “or a Department of Agri-
18 culture grant-funded nutrition assistance pro-
19 gram in the Commonwealth of the Northern
20 Mariana Islands, Puerto Rico, or American
21 Samoa” before “shall be eligible to receive as-
22 sistance”;

23 (6) by redesignating subsections (i) and (j) as
24 subsections (j) and (k), respectively;

1 (7) by inserting after subsection (h) the fol-
2 lowing:

3 “(i) EMERGENCIES DURING SUMMER.—The Sec-
4 retary of Agriculture may permit a State agency to extend
5 a State agency plan approved under subsection (b) for not
6 more than 90 days for the purpose of operating the plan
7 during a covered summer period, during which time
8 schools participating in the school lunch program under
9 the Richard B. Russell National School Lunch Act (42
10 U.S.C. 1751 et seq.) or the school breakfast program
11 under section 4 of the Child Nutrition Act of 1966 (42
12 U.S.C. 1773) and covered child care facilities shall be
13 deemed closed for purposes of this section.”;

14 (8) in subsection (j) (as so redesignated)—

15 (A) by redesignating paragraphs (2)
16 through (6) as paragraphs (3) through (7), re-
17 spectively;

18 (B) by inserting after paragraph (1) the
19 following:

20 “(2) COVERED SUMMER PERIOD.—The term
21 ‘covered summer period’ means a summer period
22 that follows a school year during which there was a
23 public health emergency designation.”; and

1 (C) in paragraph (5) (as so redesignated),
2 by striking “or another coronavirus with pan-
3 demic potential”; and

4 (9) in subsection (k) (as so redesignated), by
5 inserting “Federal agencies,” before “State agen-
6 cies”.

7 **Subtitle E—COBRA Continuation** 8 **Coverage**

9 **SEC. 2401. PRESERVING HEALTH BENEFITS FOR WORKERS.**

10 (a) PREMIUM ASSISTANCE FOR COBRA CONTINU-
11 ATION COVERAGE FOR INDIVIDUALS AND THEIR FAMI-
12 LIES.—

13 (1) PROVISION OF PREMIUM ASSISTANCE.—

14 (A) REDUCTION OF PREMIUMS PAY-
15 ABLE.—In the case of any premium for a pe-
16 riod of coverage during the period beginning on
17 the first day of the first month beginning after
18 the date of the enactment of this Act, and end-
19 ing on September 30, 2021, for COBRA con-
20 tinuation coverage with respect to any assist-
21 ance eligible individual described in paragraph
22 (3), such individual shall be treated for pur-
23 poses of any COBRA continuation provision as
24 having paid the amount of such premium if
25 such individual pays (or any person other than

1 such individual's employer pays on behalf of
2 such individual) 15 percent of the amount of
3 such premium.

4 (B) PLAN ENROLLMENT OPTION.—

5 (i) IN GENERAL.—Notwithstanding
6 the COBRA continuation provisions, any
7 assistance eligible individual who is en-
8 rolled in a group health plan offered by a
9 plan sponsor may, not later than 90 days
10 after the date of notice of the plan enroll-
11 ment option described in this subpara-
12 graph, elect to enroll in coverage under a
13 plan offered by such plan sponsor that is
14 different than coverage under the plan in
15 which such individual was enrolled at the
16 time, in the case of any assistance eligible
17 individual described in paragraph (3), the
18 qualifying event specified in section 603(2)
19 of the Employee Retirement Income Secu-
20 rity Act of 1974, section 4980B(f)(3)(B)
21 of the Internal Revenue Code of 1986, or
22 section 2203(2) of the Public Health Serv-
23 ice Act, except for the voluntary termi-
24 nation of such individual's employment by
25 such individual, occurred, and such cov-

1 erage shall be treated as COBRA continu-
2 ation coverage for purposes of the applica-
3 ble COBRA continuation coverage provi-
4 sion.

5 (ii) REQUIREMENTS.—Any assistance
6 eligible individual may elect to enroll in
7 different coverage as described in clause (i)
8 only if—

9 (I) the employer involved has
10 made a determination that such em-
11 ployer will permit such assistance eli-
12 gible individual to enroll in different
13 coverage as provided under this sub-
14 paragraph;

15 (II) the premium for such dif-
16 ferent coverage does not exceed the
17 premium for coverage in which such
18 individual was enrolled at the time
19 such qualifying event occurred;

20 (III) the different coverage in
21 which the individual elects to enroll is
22 coverage that is also offered to simi-
23 larly situated active employees of the
24 employer at the time at which such
25 election is made; and

1 (IV) the different coverage in
2 which the individual elects to enroll is
3 not—

4 (aa) coverage that provides
5 only excepted benefits as defined
6 in section 9832(c) of the Internal
7 Revenue Code of 1986, section
8 733(c) of the Employee Retirement
9 Income Security Act of
10 1974, and section 2791(c) of the
11 Public Health Service Act;

12 (bb) a qualified small em-
13 ployer health reimbursement ar-
14 rangement (as defined in section
15 9831(d)(2) of the Internal Rev-
16 enue Code of 1986); or

17 (cc) a flexible spending ar-
18 rangement (as defined in section
19 106(c)(2) of the Internal Rev-
20 enue Code of 1986).

21 (2) LIMITATION OF PERIOD OF PREMIUM AS-
22 SISTANCE.—

23 (A) ELIGIBILITY FOR ADDITIONAL COV-
24 ERAGE.—Paragraph (1)(A) shall not apply with
25 respect to any assistance eligible individual de-

1 scribed in paragraph (3) for months of coverage
2 beginning on or after the earlier of—

3 (i) the first date that such individual
4 is eligible for coverage under any other
5 group health plan (other than coverage
6 consisting of only excepted benefits (as de-
7 fined in section 9832(c) of the Internal
8 Revenue Code of 1986, section 733(c) of
9 the Employee Retirement Income Security
10 Act of 1974, and section 2791(c) of the
11 Public Health Service Act), coverage under
12 a flexible spending arrangement (as de-
13 fined in section 106(c)(2) of the Internal
14 Revenue Code of 1986), coverage under a
15 qualified small employer health reimburse-
16 ment arrangement (as defined in section
17 9831(d)(2) of the Internal Revenue Code
18 of 1986)), or eligible for benefits under the
19 Medicare program under title XVIII of the
20 Social Security Act; or

21 (ii) the earlier of—

22 (I) the date following the expira-
23 tion of the maximum period of con-
24 tinuation coverage required under the

1 applicable COBRA continuation cov-
2 erage provision; or

3 (II) the date following the expira-
4 tion of the period of continuation cov-
5 erage allowed under paragraph
6 (4)(B)(ii).

7 (B) NOTIFICATION REQUIREMENT.—Any
8 assistance eligible individual shall notify the
9 group health plan with respect to which para-
10 graph (1)(A) applies if such paragraph ceases
11 to apply by reason of clause (i) of subparagraph
12 (A). Such notice shall be provided to the group
13 health plan in such time and manner as may be
14 specified by the Secretary of Labor.

15 (3) ASSISTANCE ELIGIBLE INDIVIDUAL.—For
16 purposes of this section, the term “assistance eligible
17 individual” means, with respect to a period of cov-
18 erage during the period beginning on the first day
19 of the first month beginning after the date of the en-
20 actment of this Act, and ending on September 30,
21 2021, any individual that is a qualified beneficiary
22 who—

23 (A) is eligible for COBRA continuation
24 coverage by reason of a qualifying event speci-
25 fied in section 603(2) of the Employee Retire-

1 ment Income Security Act of 1974, section
2 4980B(f)(3)(B) of the Internal Revenue Code
3 of 1986, or section 2203(2) of the Public
4 Health Service Act, except for the voluntary
5 termination of such individual's employment by
6 such individual; and

7 (B) elects such coverage.

8 (4) EXTENSION OF ELECTION PERIOD AND EF-
9 FECT ON COVERAGE.—

10 (A) IN GENERAL.—For purposes of apply-
11 ing section 605(a) of the Employee Retirement
12 Income Security Act of 1974, section
13 4980B(f)(5)(A) of the Internal Revenue Code
14 of 1986, and section 2205(a) of the Public
15 Health Service Act, in the case of—

16 (i) an individual who does not have an
17 election of COBRA continuation coverage
18 in effect on the first day of the first month
19 beginning after the date of the enactment
20 of this Act but who would be an assistance
21 eligible individual described in paragraph
22 (3) if such election were so in effect; or

23 (ii) an individual who elected COBRA
24 continuation coverage and discontinued
25 from such coverage before the first day of

1 the first month beginning after the date of
2 the enactment of this Act,
3 such individual may elect the COBRA continu-
4 ation coverage under the COBRA continuation
5 coverage provisions containing such provisions
6 during the period beginning on the first day of
7 the first month beginning after the date of the
8 enactment of this Act and ending 60 days after
9 the date on which the notification required
10 under paragraph (6)(C) is provided to such in-
11 dividual.

12 (B) COMMENCEMENT OF COBRA CONTINU-
13 ATION COVERAGE.—Any COBRA continuation
14 coverage elected by a qualified beneficiary dur-
15 ing an extended election period under subpara-
16 graph (A)—

17 (i) shall commence (including for pur-
18 poses of applying the treatment of pre-
19 mium payments under paragraph (1)(A)
20 and any cost-sharing requirements for
21 items and services under a group health
22 plan) with the first period of coverage be-
23 ginning on or after the first day of the
24 first month beginning after the date of the
25 enactment of this Act, and

1 (ii) shall not extend beyond the period
2 of COBRA continuation coverage that
3 would have been required under the appli-
4 cable COBRA continuation coverage provi-
5 sion if the coverage had been elected as re-
6 quired under such provision.

7 (5) EXPEDITED REVIEW OF DENIALS OF PRE-
8 MIUM ASSISTANCE.—In any case in which an indi-
9 vidual requests treatment as an assistance eligible
10 individual described in paragraph (3) and is denied
11 such treatment by the group health plan, the Sec-
12 retary of Labor (or the Secretary of Health and
13 Human Services in connection with COBRA con-
14 tinuation coverage which is provided other than pur-
15 suant to part 6 of subtitle B of title I of the Em-
16 ployee Retirement Income Security Act of 1974), in
17 consultation with the Secretary of the Treasury,
18 shall provide for expedited review of such denial. An
19 individual shall be entitled to such review upon ap-
20 plication to such Secretary in such form and manner
21 as shall be provided by such Secretary, in consulta-
22 tion with the Secretary of the Treasury. Such Sec-
23 retary shall make a determination regarding such in-
24 dividual's eligibility within 15 business days after re-
25 ceipt of such individual's application for review

1 under this paragraph. Such Secretary's determina-
2 tion upon review of the denial shall be de novo and
3 shall be the final determination of such Secretary. A
4 reviewing court shall grant deference to such Sec-
5 retary's determination. The provisions of this para-
6 graph, paragraphs (1) through (4), and paragraphs
7 (6) through (7) shall be treated as provisions of title
8 I of the Employee Retirement Income Security Act
9 of 1974 for purposes of part 5 of subtitle B of such
10 title.

11 (6) NOTICES TO INDIVIDUALS.—

12 (A) GENERAL NOTICE.—

13 (i) IN GENERAL.—In the case of no-
14 tices provided under section 606(a)(4) of
15 the Employee Retirement Income Security
16 Act of 1974 (29 U.S.C. 1166(4)), section
17 4980B(f)(6)(D) of the Internal Revenue
18 Code of 1986, or section 2206(4) of the
19 Public Health Service Act (42 U.S.C.
20 300bb–6(4)), with respect to individuals
21 who, during the period described in para-
22 graph (3), become entitled to elect COBRA
23 continuation coverage, the requirements of
24 such provisions shall not be treated as met
25 unless such notices include an additional

1 written notification to the recipient in clear
2 and understandable language of—

3 (I) the availability of premium
4 assistance with respect to such cov-
5 erage under this subsection; and

6 (II) the option to enroll in dif-
7 ferent coverage if the employer per-
8 mits assistance eligible individuals de-
9 scribed in paragraph (3) to elect en-
10 rollment in different coverage (as de-
11 scribed in paragraph (1)(B)).

12 (ii) ALTERNATIVE NOTICE.—In the
13 case of COBRA continuation coverage to
14 which the notice provision under such sec-
15 tions does not apply, the Secretary of
16 Labor, in consultation with the Secretary
17 of the Treasury and the Secretary of
18 Health and Human Services, shall, in con-
19 sultation with administrators of the group
20 health plans (or other entities) that provide
21 or administer the COBRA continuation
22 coverage involved, provide rules requiring
23 the provision of such notice.

24 (iii) FORM.—The requirement of the
25 additional notification under this subpara-

1 graph may be met by amendment of exist-
2 ing notice forms or by inclusion of a sepa-
3 rate document with the notice otherwise
4 required.

5 (B) SPECIFIC REQUIREMENTS.—Each ad-
6 ditional notification under subparagraph (A)
7 shall include—

8 (i) the forms necessary for estab-
9 lishing eligibility for premium assistance
10 under this subsection;

11 (ii) the name, address, and telephone
12 number necessary to contact the plan ad-
13 ministrator and any other person main-
14 taining relevant information in connection
15 with such premium assistance;

16 (iii) a description of the extended elec-
17 tion period provided for in paragraph
18 (4)(A);

19 (iv) a description of the obligation of
20 the qualified beneficiary under paragraph
21 (2)(B) and the penalty provided under sec-
22 tion 6720C of the Internal Revenue Code
23 of 1986 for failure to carry out the obliga-
24 tion;

1 (v) a description, displayed in a
2 prominent manner, of the qualified bene-
3 ficiary's right to a reduced premium and
4 any conditions on entitlement to the re-
5 duced premium; and

6 (vi) a description of the option of the
7 qualified beneficiary to enroll in different
8 coverage if the employer permits such ben-
9 eficiary to elect to enroll in such different
10 coverage under paragraph (1)(B).

11 (C) NOTICE IN CONNECTION WITH EX-
12 TENDED ELECTION PERIODS.—In the case of
13 any assistance eligible individual described in
14 paragraph (3) (or any individual described in
15 paragraph (4)(A)) who became entitled to elect
16 COBRA continuation coverage before the first
17 day of the first month beginning after the date
18 of the enactment of this Act, the administrator
19 of the applicable group health plan (or other
20 entity) shall provide (within 60 days after such
21 first day of such first month) for the additional
22 notification required to be provided under sub-
23 paragraph (A) and failure to provide such no-
24 tice shall be treated as a failure to meet the no-

1 tice requirements under the applicable COBRA
2 continuation provision.

3 (D) MODEL NOTICES.—Not later than 30
4 days after the date of enactment of this Act,
5 with respect to any assistance eligible individual
6 described in paragraph (3), the Secretary of
7 Labor, in consultation with the Secretary of the
8 Treasury and the Secretary of Health and
9 Human Services, shall prescribe models for the
10 additional notification required under this para-
11 graph.

12 (7) NOTICE OF EXPIRATION OF PERIOD OF
13 PREMIUM ASSISTANCE.—

14 (A) IN GENERAL.—With respect to any as-
15 sistance eligible individual, subject to subpara-
16 graph (B), the requirements of section
17 606(a)(4) of the Employee Retirement Income
18 Security Act of 1974 (29 U.S.C. 1166(4)), sec-
19 tion 4980B(f)(6)(D) of the Internal Revenue
20 Code of 1986, or section 2206(4) of the Public
21 Health Service Act (42 U.S.C. 300bb–6(4)),
22 shall not be treated as met unless the plan ad-
23 ministrator of the individual, during the period
24 specified under subparagraph (C), provides to

1 such individual a written notice in clear and un-
2 derstandable language—

3 (i) that the premium assistance for
4 such individual will expire soon and the
5 prominent identification of the date of
6 such expiration; and

7 (ii) that such individual may be eligi-
8 ble for coverage without any premium as-
9 sistance through—

10 (I) COBRA continuation cov-
11 erage; or

12 (II) coverage under a group
13 health plan.

14 (B) EXCEPTION.—The requirement for the
15 group health plan administrator to provide the
16 written notice under subparagraph (A) shall be
17 waived if the premium assistance for such indi-
18 vidual expires pursuant to clause (i) of para-
19 graph (2)(A).

20 (C) PERIOD SPECIFIED.—For purposes of
21 subparagraph (A), the period specified in this
22 subparagraph is, with respect to the date of ex-
23 piration of premium assistance for any assist-
24 ance eligible individual pursuant to a limitation
25 requiring a notice under this paragraph, the pe-

1 riod beginning on the day that is 45 days before
2 the date of such expiration and ending on the
3 day that is 15 days before the date of such ex-
4 piration.

5 (D) MODEL NOTICES.—Not later than 45
6 days after the date of enactment of this Act,
7 with respect to any assistance eligible indi-
8 vidual, the Secretary of Labor, in consultation
9 with the Secretary of the Treasury and the Sec-
10 retary of Health and Human Services, shall
11 prescribe models for the notification required
12 under this paragraph.

13 (8) REGULATIONS.—The Secretary of the
14 Treasury and the Secretary of Labor may jointly
15 prescribe such regulations or other guidance as may
16 be necessary or appropriate to carry out the provi-
17 sions of this subsection, including the prevention of
18 fraud and abuse under this subsection, except that
19 the Secretary of Labor and the Secretary of Health
20 and Human Services may prescribe such regulations
21 (including interim final regulations) or other guid-
22 ance as may be necessary or appropriate to carry
23 out the provisions of paragraphs (5), (6), (7), and
24 (9).

25 (9) OUTREACH.—

1 (A) IN GENERAL.—The Secretary of
2 Labor, in consultation with the Secretary of the
3 Treasury and the Secretary of Health and
4 Human Services, shall provide outreach con-
5 sisting of public education and enrollment as-
6 sistance relating to premium assistance pro-
7 vided under this subsection. Such outreach shall
8 target employers, group health plan administra-
9 tors, public assistance programs, States, insur-
10 ers, and other entities as determined appro-
11 priate by such Secretaries. Such outreach shall
12 include an initial focus on those individuals
13 electing continuation coverage who are referred
14 to in paragraph (6)(C). Information on such
15 premium assistance, including enrollment, shall
16 also be made available on websites of the De-
17 partments of Labor, Treasury, and Health and
18 Human Services.

19 (B) ENROLLMENT UNDER MEDICARE.—
20 The Secretary of Health and Human Services
21 shall provide outreach consisting of public edu-
22 cation. Such outreach shall target individuals
23 who lose health insurance coverage. Such out-
24 reach shall include information regarding en-
25 rollment for benefits under title XVIII of the

1 Social Security Act (42 U.S.C. 1395 et seq.) for
2 purposes of preventing mistaken delays of such
3 enrollment by such individuals, including life-
4 time penalties for failure of timely enrollment.

5 (10) DEFINITIONS.—For purposes of this sec-
6 tion:

7 (A) ADMINISTRATOR.—The term “admin-
8 istrator” has the meaning given such term in
9 section 3(16)(A) of the Employee Retirement
10 Income Security Act of 1974.

11 (B) COBRA CONTINUATION COVERAGE.—
12 The term “COBRA continuation coverage”
13 means continuation coverage provided pursuant
14 to part 6 of subtitle B of title I of the Em-
15 ployee Retirement Income Security Act of 1974
16 (other than under section 609), title XXII of
17 the Public Health Service Act, or section
18 4980B of the Internal Revenue Code of 1986
19 (other than subsection (f)(1) of such section in-
20 sofar as it relates to pediatric vaccines), or
21 under a State program that provides com-
22 parable continuation coverage. Such term does
23 not include coverage under a health flexible
24 spending arrangement under a cafeteria plan

1 within the meaning of section 125 of the Inter-
2 nal Revenue Code of 1986.

3 (C) COBRA CONTINUATION PROVISION.—
4 The term “COBRA continuation provision”
5 means the provisions of law described in sub-
6 paragraph (B).

7 (D) COVERED EMPLOYEE.—The term
8 “covered employee” has the meaning given such
9 term in section 607(2) of the Employee Retire-
10 ment Income Security Act of 1974.

11 (E) QUALIFIED BENEFICIARY.—The term
12 “qualified beneficiary” has the meaning given
13 such term in section 607(3) of the Employee
14 Retirement Income Security Act of 1974.

15 (F) GROUP HEALTH PLAN.—The term
16 “group health plan” has the meaning given
17 such term in section 607(1) of the Employee
18 Retirement Income Security Act of 1974.

19 (G) STATE.—The term “State” includes
20 the District of Columbia, the Commonwealth of
21 Puerto Rico, the Virgin Islands, Guam, Amer-
22 ican Samoa, and the Commonwealth of the
23 Northern Mariana Islands.

24 (H) PERIOD OF COVERAGE.—Any ref-
25 erence in this subsection to a period of coverage

1 shall be treated as a reference to a monthly or
2 shorter period of coverage with respect to which
3 premiums are charged with respect to such cov-
4 erage.

5 (I) PLAN SPONSOR.—The term “plan
6 sponsor” has the meaning given such term in
7 section 3(16)(B) of the Employee Retirement
8 Income Security Act of 1974.

9 (J) PREMIUM.—The term “premium” in-
10 cludes, with respect to COBRA continuation
11 coverage, any administrative fee.

12 (11) IMPLEMENTATION FUNDING.—In addition
13 to amounts otherwise made available, out of any
14 funds in the Treasury not otherwise appropriated,
15 there are appropriated to the Secretary of Labor for
16 fiscal year 2021, \$10,000,000, to remain available
17 until expended, for the Employee Benefits Security
18 Administration to carry out the provisions of this
19 subtitle.

20 (b) COBRA PREMIUM ASSISTANCE.—

21 (1) ALLOWANCE OF CREDIT.—

22 (A) IN GENERAL.—Subchapter B of chap-
23 ter 65 of the Internal Revenue Code of 1986 is
24 amended by adding at the end the following
25 new section:

1 **“SEC. 6432. CONTINUATION COVERAGE PREMIUM ASSIST-**
2 **ANCE.**

3 “(a) IN GENERAL.—The person to whom premiums
4 are payable for continuation coverage under section
5 2401(a)(1) of the **【FY 2021 Reconciliation Act】** shall be
6 allowed as a credit against the tax imposed by section
7 3111(b), or so much of the taxes imposed under section
8 3221(a) as are attributable to the rate in effect under sec-
9 tion 3111(b), for each calendar quarter an amount equal
10 to the premiums not paid by assistance eligible individuals
11 for such coverage by reason of such section 2401(a)(1)
12 with respect to such calendar quarter.

13 “(b) PERSON TO WHOM PREMIUMS ARE PAYABLE.—
14 For purposes of subsection (a), except as otherwise pro-
15 vided by the Secretary, the person to whom premiums are
16 payable under such continuation coverage shall be treated
17 as being—

18 “(1) in the case of any group health plan which
19 is a multiemployer plan (as defined in section 3(37)
20 of the Employee Retirement Income Security Act of
21 1974), the plan,

22 “(2) in the case of any group health plan not
23 described in paragraph (1), and under which some
24 or all of the coverage is not provided by insurance,
25 the employer maintaining the plan, and

1 “(3) in the case of any group health plan not
2 described in paragraph (1) or (2), the insurer pro-
3 viding the coverage under the group health plan.

4 “(c) LIMITATIONS AND REFUNDABILITY.—

5 “(1) CREDIT LIMITED TO CERTAIN EMPLOY-
6 MENT TAXES.—The credit allowed by subsection (a)
7 with respect to any calendar quarter shall not exceed
8 the tax imposed by section 3111(b), or so much of
9 the taxes imposed under section 3221(a) as are at-
10 tributable to the rate in effect under section
11 3111(b), for such calendar quarter (reduced by any
12 credits allowed against such taxes under sections
13 7001 and 7003 of the Families First Coronavirus
14 Response Act and section 2301 of the CARES Act)
15 on the wages paid with respect to the employment
16 of all employees of the employer.

17 “(2) REFUNDABILITY OF EXCESS CREDIT.—

18 “(A) CREDIT IS REFUNDABLE.—If the
19 amount of the credit under subsection (a) ex-
20 ceeds the limitation of paragraph (1) for any
21 calendar quarter, such excess shall be treated
22 as an overpayment that shall be refunded under
23 sections 6402(a) and 6413(b).

24 “(B) CREDIT MAY BE ADVANCED.—In an-
25 ticipation of the credit, including the refundable

1 portion under subparagraph (A), the credit may
2 be advanced, according to forms and instruc-
3 tions provided by the Secretary, up to an
4 amount calculated under subsection (a) through
5 the end of the most recent payroll period in the
6 quarter.

7 “(C) TREATMENT OF DEPOSITS.—The
8 Secretary shall waive any penalty under section
9 6656 for any failure to make a deposit of the
10 tax imposed by section 3111(b), or so much of
11 the taxes imposed under section 3221(a) as are
12 attributable to the rate in effect under section
13 3111(b), if the Secretary determines that such
14 failure was due to the anticipation of the credit
15 allowed under this section.

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

23 “(3) OVERSTATEMENTS.—Any overstatement of
24 the credit to which a person is entitled under this
25 section (and any amount paid by the Secretary as a

1 result of such overstatement) shall be treated as an
2 underpayment by such person of the taxes described
3 in paragraph (1) and may be assessed and collected
4 by the Secretary in the same manner as such taxes.

5 “(d) GOVERNMENTAL ENTITIES.—For purposes of
6 this section, the term ‘person’ includes the government of
7 any State or political subdivision thereof, any Indian tribal
8 government (as defined in section 139E(c)(1)), any agency
9 or instrumentality of any of the foregoing, and any agency
10 or instrumentality of the Government of the United States
11 that is described in section 501(c)(1) and exempt from
12 taxation under section 501(a).

13 “(e) DENIAL OF DOUBLE BENEFIT.—For purposes
14 of chapter 1, the gross income of any person allowed a
15 credit under this section shall be increased for the taxable
16 year which includes the last day of any calendar quarter
17 with respect to which such credit is allowed by the amount
18 of such credit. No amount for which a credit is allowed
19 under this section shall be taken into account as qualified
20 wages under section 2301 of the CARES Act or as quali-
21 fied health plan expenses under section 7001(d) or
22 7003(d) of the Families First Coronavirus Response Act.

23 “(f) REGULATIONS.—The Secretary shall issue such
24 regulations, or other guidance, forms, instructions, and

1 publications, as may be necessary or appropriate to carry
2 out this section, including—

3 “(1) the requirement to report information or
4 the establishment of other methods for verifying the
5 correct amounts of reimbursements under this sec-
6 tion,

7 “(2) the application of this section to group
8 health plans that are multiemployer plans (as de-
9 fined in section 3(37) of the Employee Retirement
10 Income Security Act of 1974),

11 “(3) to allow the advance payment of the credit
12 determined under subsection (a), subject to the limi-
13 tations provided in this section, based on such infor-
14 mation as the Secretary shall require,

15 “(4) to provide for the reconciliation of such
16 advance payment with the amount of the credit at
17 the time of filing the return of tax for the applicable
18 quarter or taxable year, and

19 “(5) allowing the credit to third party payors
20 (including professional employer organizations, cer-
21 tified professional employer organizations, or agents
22 under section 3504).”.

23 (B) CLERICAL AMENDMENT.—The table of
24 sections for subchapter B of chapter 65 of the

1 Internal Revenue Code of 1986 is amended by
2 adding at the end the following new item:

“Sec. 6432. Continuation coverage premium assistance.”.

3 (C) EFFECTIVE DATE.—The amendments
4 made by this paragraph shall apply to pre-
5 miums to which subsection (a)(1)(A) applies
6 and wages paid on or after April 1, 2021.

7 (D) SPECIAL RULE IN CASE OF EMPLOYEE
8 PAYMENT THAT IS NOT REQUIRED UNDER THIS
9 SECTION.—

10 (i) IN GENERAL.—In the case of an
11 assistance eligible individual who pays,
12 with respect any period of coverage to
13 which subsection (a)(1)(A) applies, the
14 amount of the premium for such coverage
15 that the individual would have (but for this
16 Act) been required to pay, the person to
17 whom such payment is payable shall reim-
18 burse such individual for the amount of
19 such premium paid in excess of the
20 amount required to be paid under sub-
21 section (a)(1)(A).

22 (ii) CREDIT OF REIMBURSEMENT.—A
23 person to which clause (i) applies shall be
24 allowed a credit in the manner provided
25 under section 6432 of the Internal Rev-

1 enue Code of 1986 for any payment made
2 to the employee under such clause.

3 (iii) PAYMENT OF CREDITS.—Any
4 person to which clause (i) applies shall
5 make the payment required under such
6 clause to the individual not later than 60
7 days after the date on which such indi-
8 vidual elects continuation coverage under
9 subsection (a)(1).

10 (2) PENALTY FOR FAILURE TO NOTIFY HEALTH
11 PLAN OF CESSATION OF ELIGIBILITY FOR PREMIUM
12 ASSISTANCE.—

13 (A) IN GENERAL.—Part I of subchapter B
14 of chapter 68 of the Internal Revenue Code of
15 1986 is amended by adding at the end the fol-
16 lowing new section:

17 **“SEC. 6720C. PENALTY FOR FAILURE TO NOTIFY HEALTH**
18 **PLAN OF CESSATION OF ELIGIBILITY FOR**
19 **CONTINUATION COVERAGE PREMIUM ASSIST-**
20 **ANCE.**

21 “(a) IN GENERAL.—Except in the case of a failure
22 described in subsection (b) or (c), any person required to
23 notify a group health plan under section 2401(a)(2)(B)
24 of the **【FY 2021 Reconciliation Act】** who fails to make
25 such a notification at such time and in such manner as

1 the Secretary of Labor may require shall pay a penalty
2 of \$250 for each such failure.

3 “(b) INTENTIONAL FAILURE.—In the case of any
4 such failure that is fraudulent, such person shall pay a
5 penalty equal to the greater of—

6 “(1) \$250, or

7 “(2) 110 percent of the premium assistance
8 provided under section 9501(a)(1)(A) of the [FY
9 2021 Reconciliation Act] after termination of eligi-
10 bility under such section.

11 “(c) REASONABLE CAUSE EXCEPTION.—No penalty
12 shall be imposed under this section with respect to any
13 failure if it is shown that such failure is due to reasonable
14 cause and not to willful neglect.”.

15 (B) CLERICAL AMENDMENT.—The table of
16 sections of part I of subchapter B of chapter 68
17 of such Code is amended by adding at the end
18 the following new item:

“Sec. 6720C. Penalty for failure to notify health plan of cessation of eligibility
for continuation coverage premium assistance.”.

19 (3) COORDINATION WITH HCTC.—

20 (A) IN GENERAL.—Section 35(g)(9) of the
21 Internal Revenue Code of 1986 is amended to
22 read as follows:

23 “(9) CONTINUATION COVERAGE PREMIUM AS-
24 SISTANCE.—In the case of an assistance eligible in-

1 dividual who receives premium assistance for con-
2 tinuation coverage under section 2401(a)(1) of the
3 **【FY 2021 Reconciliation Act】** for any month during
4 the taxable year, such individual shall not be treated
5 as an eligible individual, a certified individual, or a
6 qualifying family member for purposes of this sec-
7 tion or section 7527 with respect to such month.”.

8 (B) **EFFECTIVE DATE.**—The amendment
9 made by subparagraph (A) shall apply to tax-
10 able years ending after the date of the enact-
11 ment of this Act.

12 (4) **EXCLUSION OF CONTINUATION COVERAGE**
13 **PREMIUM ASSISTANCE FROM GROSS INCOME.**—

14 (A) **IN GENERAL.**—Part III of subchapter
15 B of chapter 1 of the Internal Revenue Code of
16 1986 is amended by inserting after section
17 139H the following new section:

18 **“SEC. 139I. CONTINUATION COVERAGE PREMIUM ASSIST-**
19 **ANCE.**

20 “In the case of an assistance eligible individual (as
21 defined in subsection (a)(3) of section 2401 of the **【FY**
22 **2021 Reconciliation Act】**), gross income does not include
23 any premium assistance provided under subsection (a)(1)
24 of such section.”.

1 (B) CLERICAL AMENDMENT.—The table of
2 sections for part III of subchapter B of chapter
3 1 of such Code is amended by inserting after
4 the item relating to section 139H the following
5 new item:

“Sec. 139I. Continuation coverage premium assistance.”.

6 (C) EFFECTIVE DATE.—The amendments
7 made by this paragraph shall apply to taxable
8 years ending after the date of the enactment of
9 this Act.