

FAMILIES FIRST CORONAVIRUS RESPONSE ACT

Food and Nutrition Services

Includes funding to ensure the domestic nutrition assistance programs have adequate resources to help those impacted by the COVID-19 public health emergency. Funding is provided for:

- **The Special Supplemental Nutrition Program for Women Infants and Children (WIC)** – \$500 million to provide access to nutritious foods to low-income pregnant women or mothers with young children who lose their jobs or are laid off due to the COVID-19 emergency.
- **The Emergency Food Assistance Program (TEFAP)** – \$400 million to assist local food banks to meet increased demand for low-income Americans during the emergency. Of the total, \$300 million is for the purchase of nutritious foods and \$100 million is to support the storage and distribution of the foods.
- **Older Americans Act** - \$80 million to State Aging Units for increased funding for at-home delivery, and \$260 million to the Administration of Community Living for the Senior Nutrition Program.

National School Lunch Program -

Allows the Department of Agriculture to approve state plans to provide emergency Electronic Benefit Transfer (EBT) food assistance to households with children who would otherwise receive free or reduced-price meals if not for their schools being closed due to the COVID-19 emergency. In order to be eligible, the child's school must be closed for no less than 5 consecutive days.

Additionally, allows all child and adult care centers to operate as take-out food centers.

COVID-19 Testing and Health Provisions

Includes funding to provide free diagnostic testing for COVID-19 for all Americans, including beneficiaries with private health insurance, TRI-Care, Medicaid, Medicare, Medicare Advantage, CHIP, the VA, Indian Health Service, and the uninsured.

The law also temporarily increased the Medicaid FMAP to 6.2%.

Emergency and Family Medical Leave Expansion Act

This section provides employees of employers with fewer than 500 employees and government employers, who have been on the job for at least 30 days, with the right take up to 12 weeks of job-protected leave under the Family and Medical Leave Act to be used for any of the following reasons:

- To adhere to a requirement or recommendation to quarantine due to exposure to or symptoms of coronavirus;
- To care for an at-risk family member who is adhering to a requirement or recommendation to quarantine due to exposure to or symptoms of coronavirus; and
- To care for a child of an employee if the child's school or place of care has been closed, or the child-care provider is unavailable, due to a coronavirus. After the two weeks of paid leave, employees will receive a benefit from their employers that will be no less than two-thirds of the employee's usual pay.

Employers are required to provide ten weeks of paid leave. Employers would be required to pay employees two-thirds of their wages, not to exceed \$200 per day and \$10,000 in the aggregate.

Tax Provisions

- Employers would receive a 100 percent refundable payroll tax credit for the wages required to be paid.

Emergency Unemployment Insurance Stabilization and Access Act

This section provides \$1 billion in emergency grants to states for activities related to processing Unemployment Insurance (UI) benefits.

\$500 million would be used to provide immediate additional funding to all states for staffing, technology, systems, and other administrative costs.

\$500 million would be reserved for emergency grants to states which experienced at least a 10 percent increase in unemployment during the COVID-19 outbreak to assist with the unemployment spike.

This section also provides states with access to interest-free loans to help pay regular UI benefits through December 31, 2020 if needed.

- DOL Secretary is required to provide technical assistance to states that want to set up work-sharing programs, in which employers reduce hours instead of laying off employees, and then employees receive partial unemployment benefits to offset wage loss.

Emergency Paid Sick Leave

This section requires employers with fewer than 500 employees and government employers to provide employees two weeks of paid sick leave, paid at the employee's regular rate, to quarantine or seek a diagnosis or preventive care for coronavirus; or paid at two-thirds the employee's regular rate to care for a family member for such

purposes or to care for a child whose school has closed, or child care provider is unavailable, due to the coronavirus.

- Full-time employees are entitled to 2 weeks (80 hours) and part-time employees are entitled to the typical number of hours that they work in a typical two-week period.
 - Employers would be required to pay employees their full wages not to exceed \$511 per day and \$5,110 in the aggregate.
- Emergency Paid Sick Leave and the requirements under the Act, expire on December 31, 2020.

Tax Provisions

- Provides 100 percent refundable tax credits to employers with regard to paid sick and family leave for employment interruptions related to COVID-19.
 - Tax credits would be administered by the IRS and creditable against employer-side payroll tax liability.
 - Refundable tax credits would be available to self-employed workers facing the same employment interruptions.
 - Payments to employees would be taxable income.
 - Provision sunsets on December 31, 2020.
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