

From a Forbes' Article ... Job Protected Leave

Job-protected leave. Government employees and employees of employers with fewer than 500 employees who have been on the job for at least 30 days will have the right to take job-protected leave. The leave can be used for quarantine due to exposure to or symptoms of coronavirus; to care for an at-risk family member quarantined due to exposure to or symptoms of coronavirus; and to care for a child of an employee if the child's school or child care has been closed or is unavailable due to coronavirus.

Emergency transfers for Unemployment Compensation administration. The bill provides \$1 billion for emergency grants to states for activities related to processing and paying unemployment insurance benefits.

Health plan testing coverage. The bill requires private health plans to provide coverage for COVID-19 diagnostic testing, including the cost of a provider, urgent care center, and emergency room visits. Also, Medicare Part B and Advantage, TRICARE, Medicaid, and CHIP must cover expenses for provider visits during which a COVID-19 test is administered or ordered.

Tax credits for paid sick and paid family and medical leave. The bill provides for a refundable tax credit equal to 100% of qualified paid sick or family leave wages paid by an employer for each calendar quarter. The tax credit is allowed against the employer portion of Social Security taxes. The credit applies to amounts paid to employees who are sick or quarantined; a lesser credit applies to amounts paid to employees caring for a family member or for a child whose school or place of care has been closed. Caps and limits apply.

(Content – Excerpt)