



# COVID-19 Federal Funds Earmarked for Hospitals, Providers, and States

\*As of May 1, 2020

This chart details the amounts and required oversight of COVID-19 federal funds allocated to hospitals, providers, and states by the Families First Act, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), and HR 266.

Source	Funding Amount and Description	Federal Activity and Oversight	Recipient and Use Requirements	Applicant and Reporting Requirements	Funding Terms
Section 1102 CARES Act (as amended by HR 266) - The Paycheck Protection Program	\$659 billion from CARES Act (original \$349 billion appropriation exhausted on April 16, additional \$310 billion appropriated for loans in HR 266 on April 23, 2020)	Federal reporting requirements: Within 15 days of a loan award, the administration registers the loan using the TIN (as defined in section 7701 of the Internal Revenue Code of 1986) assigned to the borrower.	Eligible Recipients: Businesses, nonprofits, and veterans' organizations with fewer than 500 employees or the designated industry size standard set by the administration. Includes sole proprietors, independent contractors, as well as "accommodation or food service" businesses with fewer than 500 employees per physical location. Use of Funds: Loans are to be used to retain workers and maintain payroll, to pay for employee health care benefits, or to make mortgage interest payments, lease payments, utility payments, and interest payments on other debt incurred prior to Feb. 15, 2020.	Applicant: Businesses directly apply for loans. Lenders approved by the Small Business Administration (SBA) to distribute these loans have authority and are responsible for good faith certification of loan qualifications including use of loan funding. Smaller hospitals/health systems and provider offices could be eligible for these loans. Reporting Requirements: No statutory language regarding federal reporting, beyond registering the loan under the TIN given the borrower. SBA webpage includes details about the program, including a state-by-state list of how many dollars in loans (from the initial \$349 billion) went to each state and a listing of which industries received how much money in aggregate.	Funds Issued as Loans: <ul style="list-style-type: none"> <li>• Loan funds are to be used for costs incurred Feb. 15-June 30, 2020.</li> <li>• Loans can be forgiven: forgiveness rests on whether the recipient uses 75% of funds to retain workforce/pay payroll.</li> <li>• Loan terms are two years.</li> <li>• Unforgiven portions can be repaid over a 10-year period.</li> <li>• Can only get one loan under this section through Dec. 31, 2020.</li> <li>• Forgiven portion is tax free.</li> <li>• Forgivable loans at 1% interest, maximum individual loan up to \$10 million.</li> </ul>
Title VIII CARES Act (as amended by HR 266) The Provider Relief Fund	\$175 billion (\$100 billion in CARES Act, and an additional \$75 billion in HR 266)	\$50 billion Federal Activity: The US Department of Health and Human Services (HHS) issued \$30 billion in payments directly to Medicare facilities and providers (April 10-17, 2020) based on 2018 net patient revenue. No application was necessary, providers must sign attestation and are subject to Office of Inspector General (OIG) audits. The remaining \$20 billion is being distributed to these providers beginning April 24. Payments will go out weekly, as information is validated. Federal Reporting Requirements: HHS must report to Congressional Appropriation Committees within 60 days post-enactment regarding obligations to eligible providers summarized by state and every 60 days until funds are expended. HHS OIG has to submit a final report not later than three years after last disbursement under this provision.	Eligible Recipients are health care providers defined as: public entities, Medicare- or Medicaid-enrolled suppliers and providers, and for-profit entities and not-for-profit entities not otherwise described in this proviso as the HHS Secretary may specify, within the United States (including territories), that provide diagnoses, testing, or care for individuals with possible or actual cases of COVID-19. Recipient Use of Funds: To prevent, prepare for, and respond to COVID-19, including construction and building costs, medical supplies, equipment, workforce training, purchasing testing, etc. Funds can reimburse recipient only for health-care related expenses or lost revenues that are attributable to the coronavirus.	On April 24, 2020, a portion of providers were automatically sent advance payments based off of revenue data they submit in CMS cost reports. Providers without adequate cost report data will need to submit their revenue information via the General Distribution Portal. Providers who receive their payments automatically will need to go back and submit their revenue information so it can be verified.	Funds are issued as grants. <ul style="list-style-type: none"> <li>• No repayment obligations.</li> <li>• Recipients must attest, sign and submit term and conditions that dollars used for COVID-19-related expenses or lost revenue, does not supplant reimbursement already obligated by other sources, and that recipients won't surprise bill (won't seek out-of-pocket costs from presumptive or actual COVID-19 patients in excess of what would have been collected for in-network care).</li> <li>**HHS website language includes a line suggesting that HHS broadly considers all patients to be potential COVID-19 patients.</li> </ul>
\$10 billion targeted for hospitals/health systems in high impact areas.	Eligible recipient: Hospitals in areas with high number of COVID-19 cases (e.g., New York), special consideration for those serving disproportionate number of low-income patients (reflected by Medicare Disproportionate Share Hospital (DSH) adjustment).	Applicant: Hospital through HHS online portal that requires minimal information for consideration. Hospitals needed to submit information via an authentication portal by April 25, 2020.			
\$10 billion targeted for rural providers.	Funds are based on operating expenses using a methodology that distributes payments proportionally to each rural hospital and clinic. Funds were distributed beginning the week of April 27, 2020.				
Portion of remaining \$104.6 billion plus \$1 billion for paying provider claims for testing and treatment of uninsured COVID-19 patients.	Eligible recipient: Providers who have tested or treated uninsured individuals will be able to submit claims electronically for dates of service on or after Feb. 4, 2020. Recipient requirements: Providers will not be able to balance bill these patients and may be subject to post-reimbursement audits.	Requirement: Beginning April 27, 2020, providers must register. Electronic claim submission will begin May 6, 2020. The Health Resources and Services Administration (HRSA) plans to update this site with additional information.	Providers will not be able to balance bill these patients and may be subject to post-reimbursement audits. Providers will be reimbursed at Medicare rates based on requested claims.		
\$400 million for Indian Health Services	Fund distribution is based on operating expenses beginning the week of April 27.				
Public Health and Social Services Emergency Fund as added by HR 266	\$25 billion to support all activities related to COVID-19 testing; no less than \$11 billion to states, localities, territories, and tribes. Of the \$11 billion, \$2 billion goes to states consistent with the Public Health Emergency Preparedness (PHEP) grant formula, \$4.25 billion is distributed based on relative number of COVID-19 cases, and \$750 million to tribes, tribal organizations, etc. Remainder to go to CDC, NIH, BARDA, FDA, \$600 million to HRSA.		Eligible recipients: states, tribes, and localities. Use of funds: For necessary expenses to purchase, administer, process, and analyze COVID-19 tests, scale up laboratory capacity, trace contacts, and support employer testing.	Applicant requirements: Within 30 days after enactment, the governor or designee shall submit to the HHS Secretary a plan for COVID-19 testing, including goals for the remainder of 2020 including, the number of tests needed monthly, monthly estimates of laboratory and testing capacity related to workforce, equipment, and supplies as well as available tests, and a description of how the government unit will use its resources for	Depends on vehicle (grant/cooperative agreement/other) to be determined for distribution of funds.

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Title IV CARES Act for air carriers	\$500 billion for large businesses, \$25 billion to passenger air travel industries, up to \$4 billion to cargo air carriers, and up to \$17 billion to businesses critical to national security Remainder (\$454 billion) “available to make loans and loan guarantees to...programs or facilities established by...the Federal Reserve System for the purposes of providing liquidity to the financial system that supports lending to eligible businesses, states, or municipalities.”	HHS Secretary began providing guidance on payments to air carriers and other national security providers around March 30, 2020. To date, there is no guidance from the US Treasury Department as to how this relates to non-air carrier/non-national security industry opportunities. Reporting requirements: Establishes a Congressional Oversight Commission charged with oversight of the implementation of this title. The Oversight Commission shall consist of five members appointed by Congressional leadership. The panel may hold hearings, take testimony, and secure from any federal department or agency information that it deems necessary. The panel is required to submit reports to Congress every 30 days specifying: -The impact of purchases made under this title on the financial well-being of the people of the United States, financial markets, and financial institutions; -The extent to which the information made available on transactions under this title has contributed to market transparency; and -The effectiveness of loans, loan guarantees, and investments made under this title of minimizing long-term costs to the taxpayer and maximizing the benefits for taxpayers.	Eligible recipients: Large businesses (with 500-10,000 employees), states, and municipalities. Recipient use of funds: Recipient must maintain 90% of its workforce until Sept. 30, 2020, must have predominant operations that are US-based, recipient cannot interfere with union activity, and recipient cannot increase compensation for certain high earners. For government entities: “The Secretary shall endeavor to seek the implementation of a program or facility in accordance with subsection (b)(4) that provides liquidity to the financial system that supports lending to states and municipalities.” Guidance on how to apply on behalf of a government or a non-air carrier/non-national security business was not available as of April 27, 2020.	No details for non-air travel, non-national security providers was available as of April 24, 2020.	Funds issued as loans. • No more than five years • Loan is not forgivable • No buy-backs or paying dividends until the loan is no longer outstanding or one year after the loan date • Must maintain employment levels that existed March 24-Sept. 30, 2020, and retain no less than 90% of its employees as of that date • Must certify that it is a US-domiciled business and its employees are predominantly located in the United States • Alternative financing is not reasonably available to the business • Rate is reflective of market conditions prior to COVID-19 outbreak for similar activities For large nonprofits, special conditions may apply such as, retaining at least 90% of the recipient's workforce, with full compensation and benefits through Sept. 30, 2020; For two years after the term of the loan: • No outsourcing or offshore jobs • No abrogation of existing collective bargaining agreements For the term of the loan: • Recipient must remain neutral in any union organizing effort
Title V CARES Act Coronavirus Relief Fund (for state and local governments)	\$150 billion for state, tribal, and local governments with more than 500,000 population. \$3 billion for territories \$8 billion for tribes, with remaining \$139 billion to states. No state receives less than \$1.25 billion based on federal formula.	Portal for submitting financial information and certification by states opened April 13 and information was accepted through April 17, 2020. Reporting Requirements: OIG shall conduct monitoring and oversight of the receipt, disbursement, and use of funds made available under this section. If the Inspector General of the Department of the Treasury determines that a state, tribal government, or unit of local government has failed to comply with subsection (d), the amount equal to the amount of funds used in violation of such subsection shall be booked as a debt of such entity owed to the federal government.	Eligible recipient: state, territory and tribes Recipient use of funds: The funds may be used for: • Necessary COVID-19-related expenses that have not already been accounted for in the most recently passed state budget. • Expenses that occurred between March 1–Dec.30, 2020	Recipient application and reporting: Eligible entities are a state and local unit of government (500,000 or more). In order to receive a payment under this section, a unit of local government shall provide the secretary with a signed certification that the intended use of funds are consistent with the uses outlined above. There is no other available information as to whether the state will have to tell Treasury what those necessary costs are; it appears that the state would have discretion as to its use, absent additional guidance from the Secretary. Governments eligible for payments are required to provide completed payment materials and required supporting documentation (e.g., required certification for local governments) by midnight (ET) on April 17, 2020. The amount of payments made to each state will be reduced by the aggregate amount of payments that will be disbursed to eligible local governments within such states that have provided the required certifications to Treasury.	Funds issued as grants. No repayment obligation. Funds to be used for: • Necessary COVID-19 related expenses that have not already been accounted for in the most recently passed state budget. • Expenses that occurred between March 1– Dec 30, 2020.
Title VIII CARES Act for the Hospital Preparedness Program	\$27 billion, of which at least \$250 million of these funds must be made available to entities that are part of the Hospital Preparedness Program (HPP). In addition, not more than \$16 billion of these funds must be used to purchase products for the Strategic National Stockpile.	\$100 million has been released through the HHS Assistant Secretary for Preparedness and Response for the National Special Pathogens Treatment System, which includes HPP recipients. Funding will go directly to participating health departments to distribute to special pathogen treatment centers in their states (\$42 million), to 10 regional special pathogen treatment centers (\$3 million), and to hospital associations in all 50 states (\$50 million).	For the development of necessary counter-measures and vaccines domestically and internationally. May be used to purchase technologies, vaccines, therapeutics, medical supplies, and be used to address medical surge capacity, blood supply chain, workforce modernization, and telehealth access and infrastructure.	The HPP provides the only federal funding for health care preparedness and response through cooperative agreements with health departments in every state and territory and four large jurisdictions. These 62 health departments receive annual HPP funding to support health care coalitions that must plan, train, and respond together to disasters. More information is available.	Funds Issued as grants. Funding is available through Sept. 30, 2024.
Title VIII CARES Act for other services	\$275 million to HRSA for distribution as follows: \$90 million for Ryan white HIV/AIDS program \$180 million for rural critical access hospitals, rural tribal health, and telehealth programs \$5 million for poison control		Funds may be made available to restore amounts incurred to prevent, prepare for, and respond to COVID-19. This includes increasing capacity at health centers to address coronavirus infections.	Interested rural hospitals are directed to contact their state offices of rural health.	Varies depending on existing programs.

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Title VIII Cares Act for behavioral health services	\$425 million to the Substance Abuse and Mental Health Services Administration (SAMHSA) to distribute as follow: \$250 million for the Certified Community Behavioral Health Clinic Expansion Grant Program;\$50 million for suicide prevention programs;\$100 million to public entities to enable such entities to address emergency substance abuse or mental health needs in local communities.		Funds are to be used to address emergency substance abuse or mental health needs in local communities.	Depends on the Bureau of Health Care Eligibility grantees, non-competitive grant contracts, or cooperative agreements.	There is a variety, depending on the type of program (e.g., grants, cooperative agreement funds).
Title VIII CARES Act for epidemiological services	\$4.3 billion goes to the US Centers for Disease Control and Prevention (CDC), with a least \$1.5 billion going to states, localities, territories, and tribes.	On April 23, 2020, CDC announced \$631 million to 64 jurisdictions through the existing Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases (ELC) cooperative agreement.	To improve surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities.	Relevant state agency/entity that has grants/cooperative agreements related to epidemiology/laboratory capacity and infection control.	There is a variety depending on type of program grants, cooperative agreements, etc.
Section 3211 CARES Act for Supplemental Funding for Community Health Centers	\$1.32 billion for supplemental funding for community health centers (CHC)	The Health Resources and Services Administration (HRSA) provided approximately \$1.3 billion to Health Center Program award recipients. Each CARES supplement was calculated using the following formula: -Base value of \$503,000, plus -\$15 per patient reported in the 2018 Uniform Data System (UDS), plus -\$30 per uninsured patient reported in the 2018 UDS. A breakdown of supplemental funding awards can be found at this website.	Fiscal year 2020 Coronavirus Aid, Relief, and Economic Security supplemental funding provides one-time support to health centers for the detection of coronavirus and/or the prevention, diagnosis, and treatment of COVID-19, including maintaining or increasing health center capacity and staffing levels during a coronavirus-related public health emergency.	CHCs: Award recipients must submit information regarding their CARES funding activities and budget by May 8 through the HRSA Electronic Handbook. Reports will include: an activity overview, SF424-A Budget Form, Budget Narrative, Equipment List Form, Minor Alteration/Renovation Information (if applicable). Recipients will also have to file quarterly progress reports (as of April 29, 2020, no requirements have been posted).	Subject to Sections 330-340 of the Public Health Services Act that governs CHCs.
Section 3709 CARES Act for Medicare reimbursements	Temporarily lifts Medicare sequester reduction from May 1-Dec. 31, 2020.		Medicare reimbursements to hospitals will not be reduced by the 2% sequestration.	Enrolled Medicare provider rules	The delay is effective for May 1-Dec. 1, 2020.
Section 3710 CARES Act for Medicare reimbursement for COVID-19 care	Increases Medicare hospital reimbursement rate for COVID-19 patients; diagnosis-related group weighting factor increased by 20% for inpatient care.		Increased Medicare reimbursement for COVID-19 hospital admissions	Enrolled Medicare provider rules	The increase is available for the duration of the public health emergency. Any adjustment under this shall not be taken into account in applying budget neutrality and in the case of a state for which the Secretary has waived all or part of this section under the authority of Section 1115A, nothing in this section shall preclude a state from implementing an adjustment similar to the adjustment under this section.
Section 3711 CARES Act for long-term care hospitals	Waves site-neutral payment rate requirement for long-term care hospitals. Eliminates the payment adjustment for long-term care hospitals that have less than 50% intensive care patients.		Delays site-neutral payment (reductions) for long-term care hospitals.	Enrolled Medicare provider rules	Waiver/elimination of adjustments apply if the admission occurs during such emergency period and is in response to the public health emergency declared by the Secretary.
Section 3712 CARES Act for durable medical equipment	Prevents scheduled reduction in Medicare payments for durable medical equipment (DME).		Delays reduction in Medicare payment for DME.D20:E20	Enrolled Medicare provider rules	For relevant services provided from March 6, 2020, through the remainder of the duration of the emergency period declared by the Secretary.
Section 3716 CARES Act for Claims Reimbursement to Health Care Providers and Facilities for Testing and Treatment of the Uninsured	State option to use Medicaid to pay for uninsured individuals COVID-19 test and test-related services.	The Centers for Medicare & Medicaid Services (CMS) created the COVID-19 testing Medicaid eligibility group so that states and CMS can track claims.	Providers receive Medicaid reimbursement for the testing services they offer to the uninsured in states that elect this option.	State Medicaid programs elect this option through the Medicaid Disaster Relief State Plan Amendment.	States receive 100% Federal Medical Assistance Percentages (FMAP) for the COVID-19 testing eligibility group, which can include individuals covered by targeted Medicaid options, such as Medicaid Family Planning or Breast and Cervical Cancer programs who don't have other insurance.
Section 3718 CARES Act applies to Medicare lab tests reimbursements	Prevents scheduled reductions in Medicare payments for clinical diagnostic laboratory tests furnished to beneficiaries in 2021.		Medicare diagnostic lab test scheduled payment reduction delayed by one year.	Enrolled Medicare provider rules	Delay reporting period during which labs are required to report private data and delays scheduled reduction in Medicare payments for clinical diagnostic test in 2021.
Section 3719 CARES Act applies to Medicare advance payments	The Medicare Accelerated and Advance Payment (AAP) programs allow providers advance payments (up to six months) to provide emergency funding and address cash flow issues for providers and suppliers.	According to a CMS news release on April 26, 2020, since expanding the AAP programs on March 28, 2020, CMS approved over 21,000 applications totaling \$59.6 billion in payments to Part A providers, which includes hospitals. For Part B suppliers, including doctors, nonphysician practitioners, and durable medical equipment suppliers, CMS approved almost 24,000 applications advancing \$40.4 billion in payments. Due to the increased provider relief in the April 23, 2020, stimulus bill, CMS announced it is re-evaluating the AAP for hospitals and suspending it for Part B suppliers (April 26, 2020).	Hospitals may be advanced up to 100% prior period payments and critical access hospitals up to 125% prior period payments to ensure cash flow. At least 12 months for repayment, interest-free.	Specifically, in addition to inpatient prospective payment system hospitals, the bill expands the program to children's, cancer, and critical access (CAH) hospitals. All eligible providers are able to request accelerated payments for inpatient services that cover a time period of up to six months. The amount of payment is up to 100% (or up to 125% for CAHs) of what the hospital would have otherwise received, up from 70% in the current program, and payment could be made periodically or as a lump sum.	The bill extends the timeframe for recoupment of the accelerated payment: hospitals will have up to 120 days until their claims are offset to recoup the funds, and at least 12 months before being required to pay any outstanding balance in full. Currently, the program requires full recoupment within 90 days of the accelerated payment being issued.

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Section 3801 CARES Act applies to physician fees	Increases payments for the work component of physician fees in areas where labor cost is determined to be lower than the national average through Dec. 1, 2020.		Changes extension funding to \$20 million for fiscal year 2020, and Oct.1–Nov. 30, 2020.	Enrolled Medicare provider rules	Funding available through Dec 1, 2020.
Section 3813 CARES Act applies to Disproportionate Share Hospital payments	Delays scheduled reductions in Medicaid Disproportionate Share Hospital (DSH) payments through Nov. 30, 2020.		The legislation eliminates the \$4 billion in Medicaid DSH cuts in FY 2020 and reduces the cut for FY 2021 to \$4 billion from \$8 billion. Implementation of the FY 2021 cuts are delayed until Dec. 1, 2020. The legislation does not add any additional cuts after the current end date of FY 2025.	State Receives DSH allotment from CMS in accordance with DSH program.	DSH program
Section 3831 CARES Act applies to community health and workforce	Extends mandatory funding for community health centers (CHCs), the National Health Service Corps, and the Teaching Health Center Graduate Medical Education (GME) program at current levels through Nov. 30, 2020.		Extends GME payments to hospitals and mandatory payments to CHCs.	Enrolled Medicare provider rules and CHC requirements	Enrolled Medicare provider rules and CHC requirements
Title VI CARES Act provides support to state and local governments	\$45 billion to provide for the immediate needs of the state, local, tribal and territorial governments to protect citizens and help them recover from the overwhelming effects of COVID-19.	CARES provided an additional \$45 million to the Federal Emergency Management Agency (FEMA)'s Disaster Relief Fund, doubling the amount available for emergency and disaster declarations. FEMA is providing \$100 million in supplemental funding to assist state, local, tribal, and territorial governments with their emergency management activities. Either the State Administrative Agency or the State's Emergency Management Agency is eligible to apply directly to FEMA. Funds are being distributed to states as grants for use from Jan. 27, 2020-Jan. 26, 2022. Applications were open from April 13 to April 18. Awards are anticipated on May 8, 2020.	Reimbursable activities may include medical response, personal protective equipment, National Guard deployment, coordination of logistics, safety measures, and community services. nationwide.	Applicants must seek reimbursement through a legal recipient of Stafford Act-authorized federal dollars, (e.g., a state, locality or tribe). Applicants may be state, local, tribal, and territorial governments as well as eligible nonprofits and facilities of public entities, including and especially state emergency management agencies.	More specifically, a public facility is one that a state, territory, tribe, or local government owns or has legal responsibility for maintaining. A private nonprofit facility is one that provides certain types of care, including emergency and medical care, and care for the aged and disabled.
Title II CARES Act Sec 2301 for Employee Retention Tax Credit	Employee Retention Tax Credit - designed to encourage eligible employers to keep employees on their payroll, despite experiencing economic hardship related to COVID-19.	Treasury through the Internal Revenue Service	IRS FAQ on Employee Retention Tax Credit website. Eligible employers for the purposes of the Employee Retention Credit are those who carry on a trade or business during calendar year 2020, including a tax-exempt organization, whose: 1) operations were fully or partially suspended due to COVID-19 or 2) gross receipts declined by more than 50% when compared to the same quarter in the prior year.	Eligible Employers will report their total qualified wages and the related credits for each calendar quarter on their federal employment tax returns, usually Form 941, Employer's Quarterly Federal Tax Return.	Provides a refundable payroll tax credit for 50% of up to \$10,000 in qualified wages paid by employers to employees during COVID-19 crisis (capped at \$5,000 per employee). Credit is based on qualified wages paid to the employee. For employers with greater than 100 full-time employees, qualified wages are wages paid to employees when they are not providing services due to the COVID-19-related circumstances. For eligible employers with 100 or fewer full-time employees, all employee wages qualify for the credit, whether the employer is open for business or subject to a shut-down order. The credit is provided for the first \$10,000 of compensation, including health benefits, paid to an eligible employee. The credit is provided for wages paid or incurred from March 13-Dec. 31, 2020. A business cannot receive the employee retention credit if the business receives a Small Business Interruption Loan under the Paycheck Protection Program

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Families First Division G for Coronavirus-related Paid Leave for Workers Tax Credit (for small employers)	Tax credit for smaller employers and the self-employed	Treasury will administer through the IRS.	Gives employers a fully refundable tax credit for the wages paid to employees for up to 80 hours of qualified sick and family leave, which are required to be paid under the Emergency Paid Sick Leave Act under following circumstances: 1) Federal, state, or local quarantine or isolation order related to COVID-19;2) Employee has been advised by a health care provider to self-quarantine;3) Employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis;4) Employee is caring for an individual who is subject to a federal, state, or local quarantine or isolation order related to COVID-19, or has been advised by a health care provider to self-quarantine;5) Employee is caring for the child of such employee if the school or place of care of the child has been closed, or the child care provider of such child is unavailable, due to COVID-19; 6) Employee is experiencing any other substantially similar condition specified by HHS.	Applies to employers (with fewer than 500 employees) and self-employed individuals.	Eligible employers claiming the credits for qualified leave wages (and allocable qualified health plan expenses and the eligible employer's share of Medicare taxes) must retain records and documentation related to and supporting each employee's leave to substantiate the claim for the credits, and retain the Forms 941, Employer's Quarterly Federal Tax Return, and 7200, Advance of Employer Credits Due To COVID-19, and any other applicable filings made to the IRS requesting the credit. · Eligible employers can receive a credit in the full amount of the required sick and family leave plus related health plan expenses and the employer's share of Medicare tax on the leave from April 1- Dec. 31, 2020. · Sick leave up to 80 hours at the employee's regular rate or minimum wage if it's higher up to \$511/day, but no more than \$5,110 in total. · Leave for caregiving: leave for up to 80 hours at two-thirds of the employee's regular rate of pay or minimum wage if it's higher, up to \$200/day but no more than \$2,000 in total. · Child care leave: Up to 10 weeks of qualifying leave at two thirds of the employee's regular pay up to \$200/day and \$10,000 in total.
*Federal funds allocated under the Families First Act, Coronavirus Aid, Relief, and Economic Security Act (CARES Act), and HR266					