

	HR 6074 Coronavirus Preparedness and Response Supplemental Appropriations Act	HR 6201 Families First Coronavirus Response Act	HR 748 Coronavirus Aid, Relief, and Economic Security Act
Cost	\$8 billion	At least \$100 billion	At least \$2 trillion
Fight the Virus	Disease detection, protection, and treatment (\$8 billion). Federal funding for vaccine development and manufacture; acquisition of medical supplies; medical supply management. Grants to states for disease surveillance and additional lab capacity; advanced manufacturing of medical products; monitoring the medical supply chain; and expansion of telehealth services.	No-cost diagnostic testing (\$1 billion) Ensures that enrollees of all federal healthcare programs and individuals without health insurance will have access to no-cost coronavirus testing. Medicaid. Temporary increase in federal Medicaid funding for states and U.S. territories.	Emergency pandemic appropriations (\$167 billion). \$100 billion dedicated fund for hospitals and healthcare providers to purchase protective equipment for healthcare workers, testing supplies, construct temporary hospitals and emergency operation centers. Additional funds to: increase FEMA’s Disaster Relief Fund (\$45 billion), replenish the Strategic National Stockpile (\$16 billion), bolster domestic supply chains (\$1 billion), assist federal, state, local public health agencies purchase protective equipment, expand testing lab capacity, invest in infection control and mitigation strategies (\$4 billion), support the Indian Health Service response to the coronavirus (\$1 billion). Coronavirus Relief Fund (\$150 billion). Population-based grants to state, local and tribal governments for necessary expenditures incurred while fighting the novel coronavirus. Minimum state grant \$1.25 billion. Includes \$3 billion for the District of Columbia and U.S. territories, combined, and \$8 billion, total, for tribal governments. Medicare coverage. Expanded Medicare reimbursement for telehealth services and coronavirus-related services and care.
Stabilize the Economy	No provisions	Emergency paid sick leave (short-term leave). Mandatory 2-week (80-hour) paid sick leave at full pay (up to \$511 per day or \$5,110 total) for any work absence related to the novel coronavirus. Up to \$200 per day (\$2,000 total) to care for a sick family member. Applies to employers with 500 employees or less. Businesses with less than 50 employees may apply for a hardship exemption. Temporary expansion of the Family and Medical Leave Act (long-term leave). Requires employers to provide 12 weeks of protected leave for an extended work absence related to the novel coronavirus. First two weeks unpaid (covered by emergency paid sick leave), remaining 10 weeks must be paid at no less than 2/3 salary (up to \$200 per day and no more than \$10,000 total per leave period). Applies to employers with 500 employees or less. Businesses with less than 50 employees may apply for a hardship exemption. Unemployment insurance. Population-based grants to states to pay and process unemployment insurance claims. Temporary full federal financing of extended unemployment benefits (beyond the regular 26 weeks). Food and nutrition support (\$1 billion). Increased federal funding for food security programs like SNAP (food stamps), WIC, Meals on Wheels, and free or reduced school lunch programs; suspend work and employment training requirements for SNAP benefits for jobless beneficiaries; maintain access to school lunch programs. Payroll tax credit for employers (\$100 billion). Reimburse employers for the costs of the paid leave provisions with a refundable payroll tax credit applied against quarterly estimated taxes due.	Recovery rebates for individuals (\$292 billion). Direct payments of \$1,200 (singles) or \$2,400 (married filing joint) for taxpayers with incomes up to \$75,000 (single) or \$150,000 (married) plus \$500 for every child. Amounts based on the taxpayer’s 2018 or 2019 tax return, whichever filed most recently. Rebate is reduced \$5 for each \$100 in taxpayer income that exceeds the phase-out threshold such that no rebate is available for taxpayers with income exceeding \$99,000 (single) or \$198,000 (married). Expanded unemployment insurance (\$260 billion). Extends regular unemployment benefits an additional 13 weeks for a total of 39 weeks. Adds a \$600 bonus per week for up to four months on top of what beneficiaries would receive from their state programs. Expands eligibility to workers not traditionally eligible for unemployment benefits (part-time, self-employed, gig economy workers, and those with limited work history). Paycheck protection program (\$350 billion). Federal funding for no-fee loans and loan guarantees for small businesses to cover paid sick leave, insurance premiums, utilities, and mortgage or rent payments. Loan amounts up to 250 percent of payroll up to a maximum \$10 million. Loans will be forgiven as long as borrower retains the same average number of employees and does not reduce salaries more than 25 percent of prior year wages. Amount of loan forgiveness would not be taxable. Additional small business aid (\$27 billion). \$17 billion in Small Business Administration loans to cover 6 months of payments for small businesses with existing SBA loans. \$10 billion in SBA grants up to \$10,000 to cover immediate operating costs. Economic stabilization fund (\$500 billion). Collateralized loans and loan guarantees for businesses: \$25 billion for passenger airlines, \$4 billion for cargo air carriers, \$17 billion for businesses important to maintaining national security, and \$454 billion to support the Federal Reserve \$4 trillion lending facility for businesses, states, and municipalities. Includes limits on executive compensation, prohibitions on stock buybacks and dividends, and excludes businesses owned by the president, members of Congress, and their families from receiving emergency taxpayer relief. Additional airline industry relief (\$32 billion). Cash grants to provide payroll support for passenger airlines (\$25 billion), air cargo airlines (\$4 billion), and independent contractors (\$3 billion). Suspend collection of the aviation excise tax in 2020

			Modification of other business taxes (\$221 billion). Temporarily enhance business deductibility of interest expense and net operating losses (\$209 billion). Defer payment of 2020 payroll taxes to 2021 and 2022 (\$12 billion). Employee retention tax credit (\$55 billion). Refundable payroll tax credit of 50 percent of wages paid (\$10,000 maximum wage per employee per calendar quarter) for businesses forced to suspend operations or experience a decline in gross receipts of at least 50 percent from the prior year. Student loan payment incentive (\$460 million). Above the line income tax deduction (up to \$5,250) for student loan payments remitted by an employer on behalf of an employee. Payments must be made before January 1, 2021. Other emergency appropriations (\$163 billion). Grants to support local schools and online learning. Supplemental federal funding for transit systems (sanitation), childcare programs, housing programs, economic development programs, election assistance, and tribal governments.
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