116TH CONGRESS
2D SESSION

S.

To establish the Pandemic Responder Service Award program to express our gratitude to front-line health care workers.

IN THE SENATE OF THE UNITED STATES

Mr. CASEY introduced the following bill; which was read twice and referred to the Committee on ____________

A BILL

To establish the Pandemic Responder Service Award program to express our gratitude to front-line health care workers.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Pandemic Responder Service Award Act”.

SEC. 2. ESTABLISHMENT OF PANDEMIC RESPONDER SERVICE AWARD PROGRAM.

(a) Entitlement.—Subject to subsection (c), each qualified health care worker shall be entitled to a pan-
(b) Determination of Award.—

(1) In general.—Except as provided under subsection (c)(3)(B)(ii), in the case of a qualified health care worker, the amount of the pandemic responder service award shall be equal to—

(A) the applicable percentage of the amount determined under paragraph (2) for the calendar year in which the application described in subsection (c)(2) has been submitted by such worker and approved by the Secretary; and

(B) the applicable percentage of the amount determined under paragraph (2) for each of the 3 calendar years subsequent to the year described in subparagraph (A).

(2) Annual amount.—

(A) In general.—The amount determined under this paragraph shall be equal to—

(i) for calendar year 2021, $10,000, and

(ii) in the case of any calendar year beginning after 2021, the dollar amount in clause (i), as increased by an amount equal to—
(I) such dollar amount, multiplied by

(II) the cost-of-living adjustment determined under section 1(f)(3) of the Internal Revenue Code of 1986 for such calendar year, determined by substituting “2020” for “2016” in subparagraph (A)(ii) thereof.

(B) ROUNDING.—If any increase under subparagraph (A) is not a multiple of $100, such increase shall be rounded to the nearest multiple of $100.

(3) APPLICABLE PERCENTAGE.—

(A) IN GENERAL.—For purposes of paragraph (1), with respect to any qualified health care worker, the applicable percentage shall be determined in accordance with the following table:

<table>
<thead>
<tr>
<th>If the number of days during the applicable period in which the individual provided eligible services was:</th>
<th>The applicable percentage is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equal to or greater than 180 days ......................................</td>
<td>100 percent</td>
</tr>
<tr>
<td>Greater than 150 days and less than 180 days .......................</td>
<td>87.5 percent</td>
</tr>
<tr>
<td>Greater than 120 days and less than 151 days .......................</td>
<td>75 percent</td>
</tr>
<tr>
<td>Greater than 90 days and less than 121 days ........................</td>
<td>62.5 percent</td>
</tr>
<tr>
<td>Greater than 60 days and less than 91 days ..........................</td>
<td>50 percent</td>
</tr>
<tr>
<td>Greater than 30 days and less than 61 days ..........................</td>
<td>37.5 percent</td>
</tr>
<tr>
<td>Greater than 6 days and less than 31 days ...........................</td>
<td>25 percent</td>
</tr>
<tr>
<td>Less than 7 days ...................................................................</td>
<td>12.5 percent</td>
</tr>
</tbody>
</table>
(B) Death or hospitalization of qualified health care worker.—In the case of any qualified health care worker who was hospitalized or died as a result of contracting COVID–19, the applicable percentage shall be 100 percent.

(C) Determining work performed during illness.—In the case of any qualified health care worker who was unable to provide eligible services for any period of days during the applicable period as a result of contracting COVID–19, such period of days shall be included for purposes of determining the applicable percentage with respect to such worker under this paragraph.

(e) Pandemic Responder Service Award Program.—

(1) Establishment.—

(A) Pandemic responder savings accounts.—Except as provided in subparagraph (B), not later than 12 months after the date of enactment of this Act, the Secretary shall establish the Pandemic Responder Service Award Program to carry out the purposes of this section.
(B) PANDEMIC RESPONDER CHILD SAVINGS ACCOUNTS.—Not later than December 31, 2021, the Secretary shall establish the Pandemic Responder Child Savings Account Program to carry out the purposes of paragraph (5).

(2) APPLICATIONS.—

(A) IN GENERAL.—An individual claiming or applying for a pandemic responder service award under this section shall submit an application to the Secretary at such time, in such manner, and containing such information as the Secretary may require.

(B) INFORMATION MADE AVAILABLE TO PUBLIC.—Not later than 12 months after the date of enactment of this Act, the Secretary shall make publicly available all instructions and forms necessary for an individual to apply for a pandemic responder service award under this section, including—

(i) guidelines regarding the processes for determining entitlement to, and the amount of, such award;

(ii) processes for the employer of any individual to certify—
(I) that such individual provided eligible services; and

(II) the number of days during the applicable period in which such individual provided such services.

(C) LIMITATION.—The Secretary shall not accept or approve any application submitted by an individual after the date which is 5 years after the date described in subsection (d)(1)(B).

(D) DEATH OF QUALIFIED HEALTH CARE WORKER.—In the case of an individual described in subsection (d)(5)(A) who has died due to COVID–19 prior to filing an application described in subparagraph (A), the Secretary shall establish a procedure to permit the spouse of such worker or any dependent of such worker to file an application under such subparagraph to provide for—

(i) establishment of a pandemic responder savings account (as described in paragraph (3)) on behalf of such spouse or a pandemic responder child savings account (as described in paragraph (5)) on behalf of a dependent described in subparagraph (A) of such paragraph; and
(ii) transfer of any pandemic responder service award to which the deceased individual would otherwise be entitled under this section to such account.

(3) PANDEMIC RESPONDER SAVINGS ACCOUNT.—

(A) IN GENERAL.—With respect to each qualified health care worker, the Secretary shall establish and maintain a separate trust account (referred to in this section as a “pandemic responder savings account”) on behalf of such worker, which shall consist of any pandemic responder service award to which such worker is entitled under this section.

(B) TRANSFER TO ACCOUNT.—

(i) IN GENERAL.—Except as provided under clause (ii), with respect to each qualified health care worker, for each calendar year described in paragraph (1) of subsection (b), the Secretary shall transfer from the general fund of the Treasury of the United States to the pandemic responder savings account of such worker an amount equal to the applicable percentage of the amount determined under paragraph
(2) of such subsection with respect to such year.

(ii) EXCEPTION FOR LOAN REPAYMENT.—In the case of a qualified health care worker who, pursuant to their application under paragraph (2), elects to apply the entirety of the pandemic responder service award to which they are entitled for a qualified purpose described in subsection (d)(6)(A), the Secretary shall, during the calendar year in which such application is approved, transfer from the general fund of the Treasury of the United States to the pandemic responder savings account of such worker an amount equal to 400 percent of the applicable percentage of the amount determined under paragraph (2) of subsection (b) with respect to such year.

(4) DISTRIBUTION OF AWARD AMOUNTS.—The Secretary shall establish such guidelines as may be necessary to ensure that—

(A) funds held in a pandemic responder savings account are withdrawn or transferred—
(i) only for qualified purposes or transfer to a pandemic responder child savings account;

(ii) at the direction of the qualified health care worker; and

(iii) in such proportion or amount as is directed by such worker;

(B) not greater than 4 withdrawals are made from such account during any calendar year; and

(C) beneficiary designations for such account are made in the case of the death of such worker.

(5) PANDEMIC RESPONDER CHILD SAVINGS ACCOUNT.—

(A) IN GENERAL.—At the election of any qualified health care worker, the Secretary shall establish and maintain a separate trust account (referred to in this section as a “pandemic responder child savings account”) on behalf of any dependent (as designated by such worker) who, at the time of such election, has not attained 18 years of age and which shall consist of such amounts as are elected by such worker to be transferred to such account.
(B) INVESTMENT WITHOUT FEES.—Any amount transferred to a pandemic responder child savings account shall be invested solely in United States Treasury bonds. No fees shall be assessed on participants in the Pandemic Responder Child Savings Account Program.

(C) ACCOUNTS MAY NOT BE ASSIGNED.—An account established on behalf of an individual under the Pandemic Responder Child Savings Account Program may not be pledged or assigned to any other person, and any transfer to such account by a qualified health care worker may not subsequently be transferred or returned to the pandemic responder savings account of such worker.

(D) DISTRIBUTION OF AMOUNTS IN PANDEMIC RESPONDER CHILD SAVINGS ACCOUNT.—The Secretary shall establish such guidelines as may be necessary to ensure that—

(i) funds held in a pandemic responder child savings account are withdrawn or transferred—

(I) only for purposes described in subparagraphs (A) through (G) of subsection (d)(6) with respect to the
individual on whose behalf such ac-
count has been established; and

(II) except for purposes described
in subparagraph (A) or (B) of sub-
section (d)(6), only after such indi-
vidual has attained 18 years of age
and at the direction of such individual
and in such proportion or amount as
is directed by such individual;

(ii) not greater than 4 withdrawals
are made from such account during any
calendar year; and

(iii) beneficiary designations for such
account are made in the case of the death
of the individual on whose behalf an ac-
count was established.

(d) DEFINITIONS.—For purposes of this section—

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

(A) beginning on January 27, 2020, and

(B) ending on the date on which the Sec-
retary of Health and Human Services deter-
mines that the public health emergency declared
by such Secretary under section 319 of the
Public Health Service Act (42 U.S.C. 247d) on
January 31, 2020, with respect to COVID–19, has ended.

(2) COVID–19.—The term “COVID–19” means the virus SARS–CoV–2 or coronavirus disease 2019 (COVID–19).

(3) DEPENDENT.—The term “dependent” has the same meaning given such term under section 152 of the Internal Revenue Code of 1986.

(4) ELIGIBLE SERVICES.—

(A) IN GENERAL.—Subject to subparagraph (C), the term “eligible services” means, with respect to any individual, services described in subparagraph (B) which were provided by such individual in person during the applicable period in a work environment in which—

(i) there was an elevated risk of such individual contracting COVID–19 (as determined by the Secretary, in consultation with the Director of the Centers for Disease Control and Prevention and the Occupational Safety and Health Administration); or

(ii) such services were provided to individuals who had been diagnosed with
COVID–19 or who were at a high risk of
having contracted COVID–19.

(B) DESCRIPTION OF SERVICES.—The
services described in this subparagraph are the
following:

   (i) Emergency medical services (as de-
       fined in section 330J(e)(1) of the Public
       Health Service Act (42 U.S.C. 254c-
       15(e)(1))).

   (ii) Health care or patient care serv-
       ices within a hospital (including any tem-
       porary hospital established for the purpose
       of treating large numbers of individuals di-
       agnosed with COVID–19), including sani-
       tation, security, transportation, and food
       services.

   (iii) Health care services related to
       COVID–19 within a medical practice,
       health care center, or clinic, including any
       temporary facility (such as a COVID–19
       testing site) which was established in re-
       sponse to COVID–19.

   (iv) Home-based and community-
       based work, including—
(I) home health care, residential care, and assistance with activities of daily living; and

(II) any services or care provided by direct care workers (as defined in paragraph (16) of section 799B of the Public Health Service Act (42 U.S.C. 295p)), personal care aides, and home health aides.

(v) Behavioral health services, including mental health services and substance abuse counseling.

(vi) Nursing care, residential care, or support staff services within a nursing home or other residential facility, including community group homes.

(vii) Mortuary services.

(C) ADDITIONAL SERVICES.—The term “eligible services” shall include, with respect to any individual, any services which—

(i) were provided by such individual in person during the applicable period in a work environment described in clause (i) or (ii) of subparagraph (A);
(ii) are not described in subparagraph (B); and

(iii) have been identified by the Secretary, in consultation with the Director of the Centers for Disease Control and Prevention and the Occupational Safety and Health Administration, as—

(I)(aa) involving the provision of care or treatment to individuals who had been diagnosed with COVID–19; or

(bb) involving the operation of a facility which provides care or treatment to individuals who had been diagnosed with COVID–19; and

(II) having a risk of exposure to COVID–19 which is comparable to a health care provider in a hospital who is treating individuals who have been diagnosed with COVID–19.

(5) QUALIFIED HEALTH CARE WORKER.—The term “qualified health care worker” means an individual who—

(A) provided eligible services; and
(B) subject to paragraph (2)(D) of subsection (e), has filed an application to receive a pandemic responder service award pursuant to such subsection which is approved by the Secretary.

(6) QUALIFIED PURPOSES.—The term “qualified purposes” means any of the following with respect to the qualified health care worker, their spouse, or any of their dependents:

(A) Payment to the holder of—

(i) a loan made, insured, or guaranteed under title IV of the Higher Education Act of 1965 (20 U.S.C. 1070 et seq.); or

(ii) a private education loan (as defined in section 140(a) of the Truth in Lending Act (15 U.S.C. 1650(a)).

(B)(i) Payment—

(I) to an eligible institution for qualified higher education expenses (as defined in section 529(e) of the Internal Revenue Code of 1986);

(II) for the costs of a registered apprenticeship; or
(III) for the costs of training provided by a joint labor-management partnership.

(ii) In this subparagraph—

(I) the term “eligible institution” means—

(aa) an institution of higher education, as defined under section 101 of the Higher Education Act of 1965 (20 U.S.C. 1001), that has in effect a program participation agreement under section 487 of such Act (20 U.S.C. 1094) and is eligible to participate in any of the programs under title IV of such Act (20 U.S.C. 1070 et seq.); and

(bb) a postsecondary vocational institution, as defined under section 102(c) of the Higher Education Act of 1965 (20 U.S.C. 1001(c)), that has in effect a program participation agreement under section 487 of such Act (20 U.S.C. 1094) and is eligible to participate in any of the programs under title IV of such Act (20 U.S.C. 1070 et seq.); and
(II) the term “registered apprenticeship” means an apprenticeship registered under the Act of August 16, 1937 (commonly known as the ‘National Apprenticeship Act’; 50 Stat. 664, chapter 663; 29 U.S.C. 50 et seq.) that meets any requirement, standard, or rule promulgated under such Act as in effect on December 30, 2019.

(C) Transfer to an eligible retirement plan, as defined in section 402(c)(8)(B) of the Internal Revenue Code of 1986.

(D) Transfer to an ABLE account established under section 529A of the Internal Revenue Code of 1986.

(E) Transfer to the personal bank account of the individual for emergency expenses, provided that the total amount transferred during any calendar year does not exceed $1,000.

(F) Payment related to purchase of a principal residence by a first-time homebuyer (as such terms are defined in subsection (c) of section 36 of the Internal Revenue Code of 1986).
(G) Payment related to start-up expenditures (as defined in subsection (e)(1) of section 195 of the Internal Revenue Code of 1986).

(7) SECRETARY.—The term “Secretary” means the Secretary of the Treasury or the Secretary’s delegate.

(e) EXCLUSION FROM INCOME AND FEDERAL PROGRAMS.—

(1) GROSS INCOME.—For purposes of the Internal Revenue Code of 1986, any payment or transfer made with respect to or on behalf of any individual under this section shall not be included in the gross income of any such individual.

(2) FEDERAL PROGRAMS.—The amount of any payment or transfer made with respect to or on behalf of any individual under this section shall not be taken into account as income or resources for purposes of determining the eligibility of such individual or any other individual for benefits or assistance, or the amount or extent of such benefits or assistance, under any Federal program or under any State or local program financed in whole or in part with Federal funds.