

KEY TERM	DEFINITION
ACCOMMODATION	<p><u>Title IV, Section 4021</u> The term 'accommodation' includes an agreement to defer 1 or more payments, make a partial payment, forbear any delinquent amounts, modify a loan or contract, or any other assistance or relief granted to a consumer who is affected by the coronavirus disease 2019 (COVID-19) pandemic during the covered period.</p>
ADMINISTRATION	<p><u>Title I, Section 1101</u> The term "Administration" means the Small Business Administration.</p>
ADMINISTRATOR	<p><u>Title I, Section 1101</u> The terms "Administrator" means the Small Business Administrator.</p>
AFFILIATE	<p><u>Title III, Section 3862</u> The term 'affiliate' means a business entity that has a relationship with a second business entity if, directly or indirectly—</p> <p>“(A) one business entity controls, or has the power to control, the other business entity; or</p> <p>“(B) a third party controls, or has power to control, both of the business entities.</p>
AGENCY	<p><u>Title I, Section 1108</u> The term “Agency” means the Minority Business Development Agency of the Department of Commerce</p>
AIR CARRIER	<p><u>Title IV, Section 4002</u> The term “air carrier” has the meaning such term has under section 40102 of title 49, United States Code.</p>
AIRLINE CATERING EMPLOYEE	<p><u>Title IV, Section 4111</u> The term “airline catering employee” means an employee who performs airline catering services.</p>
AIRLINE CATERING SERVICES	<p><u>Title IV, Section 4111</u> The term “airline catering services” means preparation, assembly, or both, of food, beverages, provisions and related supplies for delivery, and the delivery of such items, directly to aircraft or to a location on or near airport property for subsequent delivery to aircraft.</p>
APPLICABLE DATE	<p><u>Title II, Section 2302</u> The term “applicable date” means—</p> <p>(A) December 31, 2021, with respect to 50 percent of the amounts to which subsection (a) or (b), as the case may be, apply</p> <p>(B) December 31, 2022, with respect to the remaining such amounts.</p>

APPLICABLE EMPLOYMENT TAXES	<p><u>Title II, Section 2301</u> The term “applicable employment taxes” means the following: (A) The taxes imposed under section 3111(a) of the Internal Revenue Code of 1986. (B) So much of the taxes imposed under section 3221(a) of such Code as are attributable to the rate in effect under section 3111(a) of such Code.</p> <p><u>Title II, Section 2302</u> The term “applicable employment taxes” means the following: (A) The taxes imposed under section 3111(a) of the Internal Revenue Code of 1986. (B) So much of the taxes imposed under section 3211(a) of such Code as are attributable to the rate in effect under section 3111(a) of such Code. (C) So much of the taxes imposed under section 3221(a) of such Code as are attributable to the rate in effect under section 3111(a) of such Code.</p>
APPLICABLE PERIOD	<p><u>Title IV, Section 4013</u> The term “applicable period” means the period beginning on March 1, 2020 and ending on the earlier of December 31, 2020, or the date that is 60 days after the date on which the national emergency concerning the novel coronavirus disease (COVID–19) outbreak declared by the President on March 13, 2020 under the National Emergencies Act (50 U.S.C. 1601 et seq.) terminates.</p>
APPLICABLE PROPERTY	<p><u>Title IV, Section 4023</u> The term “applicable property”, with respect to a Federally backed multifamily mortgage loan, means the residential multifamily property against which the mortgage loan is secured by a lien.</p>

APPROPRIATE CONGRESSIONAL COMMITTEES	<p><u>Division B, Section 19010</u></p> <p>The term “appropriate congressional committees” means—</p> <p>(A) the Committee on Appropriations of the Senate;</p> <p>(B) the Committee on Homeland Security and Governmental Affairs of the Senate;</p> <p>(C) the Committee on Health, Education, Labor, and Pensions of the Senate;</p> <p>(D) the Committee on Appropriations of the House of Representatives;</p> <p>(E) the Committee on Homeland Security of the House of Representatives;</p> <p>(F) the Committee on Oversight and Reform of the House of Representatives; and</p> <p>(G) the Committee on Energy and Commerce of the House of Representatives.</p>
APPROPRIATE FEDERAL BANKING AGENCY	<p><u>Title I, Section 1102, 1109</u></p> <p>The terms ‘appropriate Federal banking agency’ has the meaning given in section 3 of the Federal Deposit Insurance Act (12 U.S.C. 1813).</p> <p><u>Title IV, Section 4012</u></p> <p>The term “appropriate Federal banking agency” has the meaning given the term in section 2 of the Economic Growth, Regulatory Relief, and Consumer Protection Act (12 U.S.C. 5365 note).</p> <p><u>Title IV, Section 4013, 4014</u></p> <p>The term “appropriate Federal banking agency”—</p> <p>(A) has the meaning given the term in section 3 of the Federal Deposit Insurance Act (12 U.S.C. 1813); and</p> <p>(B) includes the National Credit Union Administration.</p>
AREA AGENCY ON AGING	<p><u>Title III, Section 3222</u></p> <p>In this section, the term “area agency on aging” has the meaning given in section 102 of the Older Americans Act of 1965 (42 U.S.C. 3002).</p>
ASSISTANT SECRETARY	<p><u>Title III, Section 3222</u></p> <p>In this section, the term “Assistant Secretary” has the meaning given in section 102 of the Older Americans Act of 1965 (42 U.S.C. 3002).</p>

BASE PERIOD	<p><u>Title II, Section 2107</u></p> <p>The term “regular compensation” has the respective meaning given under section 205 of the Federal-State Extended Unemployment Compensation Act of 1970 (26 U.S.C. 3304 note).</p>
BENEFIT YEAR	<p><u>Title II, Section 2104, 2107</u></p> <p>The term “benefit year” has the respective meaning given under section 205 of the Federal-State Extended Unemployment Compensation Act of 1970 (26 U.S.C. 3304 note).</p>
BREACH	<p><u>Title III, Section 3221</u></p> <p>The term ‘breach’ has the meaning given such term for purposes of the HIPAA regulations.</p>
BUREAU	<p><u>Division B, Section 12003</u></p> <p>The term “Bureau” means the Bureau of Prisons.</p>
BUSINESS ASSOCIATE	<p><u>Title III, Section 3221</u></p> <p>The term ‘business associate’ has the meaning given such term for purposes of the HIPAA regulations.</p>
COMMERCE	<p><u>Phase II, Division E, Section 5110</u></p> <p>The terms “commerce” and “industry or activity affecting commerce” means any activity, business, or industry in commerce or in which a labor dispute would hinder or obstruct commerce or the free flow of commerce, and include “commerce” and any “industry affecting commerce”, as defined in paragraphs (1) and (3) of section 501 of the Labor Management Relations Act of 1947 (29 U.S.C. 142 (1) and (3)).</p>
COMMUNITY BANK LEVERAGE RATIO	<p><u>Title IV, Section 4012</u></p> <p>The term “Community Bank Leverage Ratio” has the meaning given in section 201(a) of the Economic Growth, Regulatory Relief, and Consumer Protection Act (12 U.S.C. 5371 note).</p>
COMMUNITY FINANCIAL INSTITUTION:	<p><u>Phase 3.5, Division A, Section 101</u></p> <p>The term ‘community financial institution’ means (I) a community development financial institution; (II) a minority depository institution, as defined in section 308 of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (12 U.S.C. 1463); (III) a development company that is certified under title V of the Small Business Investment Act of 1958; and (IV) an intermediary, as defined in section 7(m)(11).</p>
CONTRACT MANUFACTURING ORGANIZATION FACILITY	<p><u>Title III, Section 3862</u></p> <p>The term ‘contract manufacturing organization facility’ means an OTC monograph drug facility where neither the owner of such manufacturing facility nor any affiliate of such owner or facility sells the OTC monograph drug produced at such facility directly to wholesalers, retailers, or consumers in the United States.</p>

CONTRACTOR	<p><u>Title IV, Section 4112, 4111</u> The term 'contractor' means (A) a person that performs, under contract with a passenger air carrier conducting operations under part 121 of title 14, Code of Federal Regulations—(i) catering functions; or (ii) functions on the property of an airport that are directly related to the air transportation of persons, property, or mail, including but not limited to the loading and unloading of property on aircraft; assistance to passengers under part 382 of title 14, Code of Federal Regulations; security; airport ticketing and check-in functions; ground-handling of aircraft; or aircraft cleaning and sanitization functions and waste removal; or (B) a subcontractor that performs such functions</p>
CONTROLLING INTEREST	<p><u>Title IV, Section 4019</u> The term “controlling interest” means owning, controlling, or holding not less than 20 percent, by vote or value, of the outstanding amount of any class of equity interest in an entity.</p>
CORONAVIRUS	<p><u>Title III, Section 3502</u> The term “coronavirus” has the meaning given the term in section 506 of the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116–123).</p> <p><u>Phase I, Division A, Section 106; Title III, Section 305; Title IV, Section 4002; Division B; Phase 3.5</u> The term “coronavirus” means SARS–CoV–2 or another coronavirus with pandemic potential.</p>
CORONAVIRUS-RELATED DISTRIBUTION	<p><u>Title II, Section 2202</u> Except as provided in paragraph (2), the term “coronavirus-related distribution” means any distribution from an eligible retirement plan made—</p> <p>(i) on or after January 1, 2020, and before December 31, 2020,</p> <p>(ii) to an individual—</p> <p>(I) who is diagnosed with the virus SARS–CoV–2 or with coronavirus disease 2019 (COVID–19) by a test approved by the Centers for Disease Control and Prevention,</p> <p>(II) whose spouse or dependent (as defined in section 152 of the Internal Revenue Code of 1986) is diagnosed with such virus or disease by such a test, or</p> <p>(III) who experiences adverse financial consequences as a result of being quarantined, being furloughed or laid off or having work hours reduced due to such virus or disease, being unable to work due to lack of child care due to such virus or disease, closing or reducing hours of a business owned or operated by the individual due to such virus or disease, or other factors as determined by the Secretary of the Treasury (or the Secretary's delegate).</p>

COST OF ATTENDANCE	<p><u>Division B, Sections 18001-18006</u></p> <p>The term “cost of attendance” has the meaning given such term in section 472 of the Higher Education Act of 1965.</p>
COSTS OF RESOURCES ALLOCATED FOR OTC MONOGRAPH DRUG ACTIVITIES	<p><u>Title III, Section 3862</u></p> <p>The term ‘costs of resources allocated for OTC monograph drug activities’ means the expenses in connection with OTC monograph drug activities for—</p> <p>“(A) officers and employees of the Food and Drug Administration, contractors of the Food and Drug Administration, advisory committees, and costs related to such officers, employees, and committees and costs related to contracts with such contractors;</p> <p>“(B) management of information, and the acquisition, maintenance, and repair of computer resources;</p> <p>“(C) leasing, maintenance, renovation, and repair of facilities and acquisition, maintenance, and repair of fixtures, furniture, scientific equipment, and other necessary materials and supplies; and</p> <p>“(D) collecting fees under section 744M and accounting for resources allocated for OTC monograph drug activities.</p>
COVERED DWELLING	<p><u>Title IV, Section 4024</u></p> <p>The term “covered dwelling” means a dwelling that—</p> <p>(A) is occupied by a tenant—</p> <p>(i) pursuant to a residential lease; or</p> <p>(ii) without a lease or with a lease terminable under State law; and</p> <p>(B) is on or in a covered property.</p>
COVERED EMERGENCY PERIOD	<p><u>Division B, Section 12003, 15002</u></p> <p>The term “covered emergency period” means the period beginning on the date on which the President declared a national emergency under the National Emergencies Act (50 U.S.C. 1601 et seq.) with respect to the Coronavirus Disease 2019 (COVID–19) and ending on the date that is 30 days after the date on which the national emergency declaration terminates.</p>

COVERED ENTITY	<p><u>Title III, Section 3221</u> The term ‘covered entity’ has the meaning given such term for purposes of the HIPAA regulations.</p> <p><u>Title IV, Section 4019</u> The term “covered entity” means an entity in which a covered individual directly or indirectly holds a controlling interest. For the purpose of determining whether an entity is a covered entity, the securities owned, controlled, or held by 2 or more individuals who are related as described in paragraph (3)(B) shall be aggregated.</p>
COVERED INDIVIDUAL	<p><u>Title II, Section 2102</u> The term “covered individual”—</p> <p>(A) means an individual who—</p> <p>(i) is not eligible for regular compensation or extended benefits under State or Federal law or pandemic emergency unemployment compensation under section 2107, including an individual who has exhausted all rights to regular unemployment or extended benefits under State or Federal law or pandemic emergency unemployment compensation under section 2107; and</p> <p>(ii) provides self-certification that the individual—</p> <p>(I) is otherwise able to work and available for work within the meaning of applicable State law, except the individual is unemployed, partially unemployed, or unable or unavailable to work because—</p> <p>(aa) the individual has been diagnosed with COVID–19 or is experiencing symptoms of COVID–19 and seeking a medical diagnosis;</p> <p>(bb) a member of the individual's household has been diagnosed with COVID–19;</p> <p>(cc) the individual is providing care for a family member or a member of the individual's household who has been diagnosed with COVID–19;</p> <p>(dd) a child or other person in the household for which the individual has primary caregiving responsibility is unable to attend school or another facility that is closed as a direct result of the COVID–19 public health emergency and such school or facility care is required for the individual to work;</p> <p>(ee) the individual is unable to reach the place of employment because</p>

COVERED LOAN	<p><u>Title I, Section 1102, 1106</u> The term “covered loan” means a loan guaranteed under paragraph (36) of section 7(a) of the Small Business Act (15 U.S.C. 636(a)).</p> <p><u>Title I, Section 1112</u> The term “covered loan” means a loan that is— (1) guaranteed by the Administration under— (A) section 7(a) of the Small Business Act (15 U.S.C. 636(a))— (i) including a loan made under the Community Advantage Pilot Program of the Administration; and (ii) excluding a loan made under paragraph (36) of such section 7(a), as added by section 1102 (B) title V of the Small Business Investment Act of 1958 (15 U.S.C. 695 et seq.) (2) made by an intermediary to a small business concern using loans or grants received under section 7(m) of the Small Business Act (15 U.S.C. 636(m)).</p>
COVERED LOSS	<p><u>Title IV, Section 4002</u> The term “covered loss” includes losses incurred directly or indirectly as a result of coronavirus, as determined by the Secretary.</p>
COVERED MORTGAGE OBLIGATION	<p><u>Title I, Section 1106</u> The term “covered mortgage obligation” means any indebtedness or debt instrument incurred in the ordinary course of business that— (A) is a liability of the borrower (B) is a mortgage on real or personal property (C) was incurred before February 15, 2020.</p>

COVERED PERIOD	<p><u>Title I, Section 1102</u> The term 'covered period' means the period beginning on February 15, 2020 and ending on June 30, 2020.</p> <p><u>Title I, Section 1110</u> The term "covered period" means the period beginning on January 31, 2020 and ending on December 31, 2020.</p> <p><u>Title I, Section 1106</u> The term "covered period" means the 8-week period beginning on the date of the origination of a covered loan.</p> <p><u>Title IV, Section 4010, 4023</u> In this section, the term "covered period" means the period beginning on the date of enactment of this Act and ending on the sooner of—</p> <p>(1) the termination date of the national emergency concerning the novel coronavirus disease (COVID–19) outbreak declared by the President on March 13, 2020 under the National Emergencies Act (50 U.S.C. 1601 et seq.); or</p> <p>(2) December 31, 2020.</p> <p><u>Title IV, Section 4021</u> The term 'covered period' means the period beginning on January 31, 2020 and ending on the later of—</p> <p>“(aa) 120 days after the date of enactment of this subparagraph; or</p> <p>“(bb) 120 days after the date on which the national emergency concerning the novel coronavirus disease (COVID–19) outbreak declared by the President on March 13, 2020 under the National Emergencies Act (50 U.S.C. 1601 et seq.) terminates.</p>
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COVERED PROPERTY	<p><u>Title IV, Section 4024</u> The term “covered property” means any property that—</p> <p>(A) participates in—</p> <p>(i) a covered housing program (as defined in section 41411(a) of the Violence Against Women Act of 1994 (34 U.S.C. 12491(a))); or</p> <p>(ii) the rural housing voucher program under section 542 of the Housing Act of 1949 (42 U.S.C. 1490r); or</p> <p>(B) has a—</p> <p>(i) Federally backed mortgage loan; or</p> <p>(ii) Federally backed multifamily mortgage loan.</p>
COVERED RENT OBLIGATION	<p><u>Title I, Section 1106</u> The term “covered rent obligation” means rent obligated under a leasing agreement in force before February 15, 2020.</p>
COVERED SMALL BUSINESS CONCERN	<p><u>Title I, Section 1103</u> The term “covered small business concern” means a small business concern that has experienced, as a result of COVID–19:</p> <p>(A) supply chain disruptions, including changes in— (i) quantity and lead time, including the number of shipments of components and delays in shipments; (ii) quality, including shortages in supply for quality control reasons; and (iii) technology, including a compromised payment network</p> <p>(B) staffing challenges</p> <p>(C) a decrease in gross receipts or customers</p> <p>(D) a closure.</p>
COVERED UTILITY PAYMENT	<p><u>Title I, Section 1106</u> The term “covered utility payment” means payment for a service for the distribution of electricity, gas, water, transportation, telephone, or internet access for which service began before February 15, 2020.</p>
COVID-19	<p><u>Title II, Section 2102</u> The term “COVID–19” means the 2019 Novel Coronavirus or 2019-nCoV.</p>

COVID-19 EMERGENCY	<p><u>Title IV, Section 4022</u></p> <p>The term “COVID–19 emergency” means the national emergency concerning the novel coronavirus disease (COVID–19) outbreak declared by the President on March 13, 2020 under the National Emergencies Act (50 U.S.C. 1601 et seq.).</p>
COVID-19 PUBLIC HEALTH EMERGENCY	<p><u>Title II, Section 2102</u></p> <p>The term “COVID–19 public health emergency” means the public health emergency declared by the Secretary of Health and Human Services on January 27, 2020, with respect to the 2019 Novel Coronavirus.</p>
CREDIT UNION:	<p><u>Phase 3.5, Division A, Section 101</u></p> <p>The term 'credit union' means a State credit union or a Federal credit union, as those terms are defined, respectively, in section 101 of the Federal Credit Union Act (12 U.S.C. 1752)</p>
DEFICIENCY	<p><u>Title II, Section 2201</u></p> <p>The term "deficiency" provided in Section 6211(b)(4)(A) of the Internal Revenue Code of 1986 is amended by striking “and 36B, 168(k)(4)” and inserting “36B, and 6428.”</p>
DEVICE	<p><u>Title III, Section 3101</u></p> <p>In this section, the term “device” has the meaning given in section 201 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321).</p>
DIRECT LOAN	<p><u>Title IV, Section 4003</u></p> <p>In this paragraph, the term “direct loan” means a loan under a bilateral loan agreement that is —</p> <p>(I) entered into directly with an eligible business as borrower; and</p> <p>(II) not part of a syndicated loan, a loan originated by a financial institution in the ordinary course of business, or a securities or capital markets transaction.</p>
DIRECTOR	<p><u>Division B, Section 12004</u></p> <p>The term “Director” means the Under Secretary of Commerce for Intellectual Property and Director of the United States Patent and Trademark Office.</p>
DRUG	<p><u>Title III, Section 3101</u></p> <p>In this section, the term “drug” has the meaning given in section 201 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321).</p>

DWELLING	<p><u>Title IV, Section 4024</u> The term “dwelling”—</p> <p>(A) has the meaning given the term in section 802 of the Fair Housing Act (42 U.S.C. 3602); and</p> <p>(B) includes houses and dwellings described in section 803(b) of such Act (42 U.S.C. 3603(b)).</p>
EFFECTIVE DATE	<p><u>Title III, Section 3215</u> This section shall take effect upon the date of enactment of this Act, and applies to a claim for harm only if the act or omission that caused such harm occurred on or after the date of enactment.</p>
ELEMENTARY EDUCATION	<p><u>Division B, Sections 18001-18006</u> The terms “elementary education” have the meaning given such terms under State law.</p>
ELIGIBLE BUSINESS	<p><u>Title IV, Section 4002</u> The term “eligible business” means— (A) an air carrier; or (B) a United States business that has not otherwise received adequate economic relief in the form of loans or loan guarantees provided under this Act.</p>
ELIGIBLE CHILD	<p><u>Phase II, Title I, Section 1101</u> The term “eligible child” means a child (as defined in section 12(d) or served under section 11(a)(1) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1760(d), 1759(a)(1)) who, if not for the closure of the school attended by the child during a public health emergency designation and due to concerns about a COVID–19 outbreak, would receive free or reduced price school meals under the Richard B. Russell National School Lunch Act (42 U.S.C. 175l et seq.) at the school.</p> <p><u>Phase II, Division A, Section 1101</u> The term “eligible child” means a child (as defined in section 12(d) or served under section 11(a)(1) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1760(d), 1759(a)(1)) who, if not for the closure of the school attended by the child during a public health emergency designation and due to concerns about a COVID–19 outbreak, would receive free or reduced price school meals under the Richard B. Russell National School Lunch Act (42 U.S.C. 175l et seq.) at the school.</p>

ELIGIBLE EMPLOYEE	<p><u>Phase II, Title III, Section 110</u> In lieu of the definition in sections 101(2)(A) and 101(2)(B)(ii), the term ‘eligible employee’ means an employee who has been employed for at least 30 calendar days by the employer with respect to whom leave is requested under section 102(a)(1)(F).</p> <p><u>Phase II, Division C, Section 3102, Subsection 110</u> In lieu of the definition in sections 101(2)(A) and 101(2)(B)(ii), the term ‘eligible employee’ means an employee who has been employed for at least 30 calendar days by the employer with respect to whom leave is requested under section 102(a)(1)(F).</p>
ELIGIBLE EMPLOYER	<p><u>Title II, Section 2301</u> (A) IN GENERAL.—The term “eligible employer” means any employer— (i) which was carrying on a trade or business during calendar year 2020, and (ii) with respect to any calendar quarter, for which— (I) the operation of the trade or business described in clause (I) is fully or partially suspended during the calendar quarter due to orders from an appropriate governmental authority limiting commerce, travel, or group meetings (for commercial, social, religious, or other purposes) due to the coronavirus disease 2019 (COVID–19), or (II) such calendar quarter is within the period described in subparagraph (B). (B) SIGNIFICANT DECLINE IN GROSS RECEIPTS.—The period described in this subparagraph is the period— (i) beginning with the first calendar quarter beginning after December 31, 2019, for which gross receipts (within the meaning of section 448(c) of the Internal Revenue Code of 1986) for the calendar quarter are less than 50 percent of gross receipts for the same calendar quarter in the prior year, and (ii) ending with the calendar quarter following the first calendar quarter beginning after a calendar quarter described in clause (i) for which gross receipts of such employer are greater than 80 percent of gross receipts for the same calendar quarter in the prior year. (C) TAX-EXEMPT ORGANIZATIONS.—In the case of an organization which is described in section 501(c) of the Internal Revenue Code of 1986 and exempt from tax under section 501(a) of such Code, clauses (i) and (ii)(I) of subparagraph (A) shall apply to all operations of such organization.</p>

ELIGIBLE ENTITY	<p><u>Title I, Section 1110</u> The term “eligible entity” means— (A) a business with not more than 500 employees (B) any individual who operates under a sole proprietorship, with or without employees, or as an independent contractor (C) a cooperative with not more than 500 employees (D) an ESOP (as defined in section 3 of the Small Business Act (15 U.S.C. 632)) with not more than 500 employees (E) a tribal small business concern, as described in section 31(b)(2)(C) of the Small Business Act (15 U.S.C. 657a(b)(2)(C)), with not more than 500 employees.</p>
ELIGIBLE INDIVIDUAL	<p><u>Title II, Section 2204</u> The term ‘eligible individual’ means any individual who does not elect to itemize deductions.</p>
ELIGIBLE RECIPIENT	<p><u>Title I, Section 1102</u> The term ‘eligible recipient’ means an individual or entity that is eligible to receive a covered loan.</p> <p><u>Title I, Section 1106</u> The term “eligible recipient” means the recipient of a covered loan.</p>
ELIGIBLE RETIREMENT PLAN	<p><u>Title II, Section 2202</u> The term “eligible retirement plan” has the meaning given such term by section 402(c)(8)(B) of the Internal Revenue Code of 1986.</p>
ELIGIBLE SELF-EMPLOYED INDIVIDUAL	<p><u>Title I, Section 1102</u> The term ‘eligible self-employed individual’ has the meaning given the term in section 7002(b) of the Families First Coronavirus Response Act (Public Law 116–127).</p>
EMPLOYEE	<p><u>Title IV, Section 4002</u> Except where the context otherwise requires, the term “employee”— (A) has the meaning given the term in section 2 of the National Labor Relations Act (29 U.S.C. 152); and (B) includes any individual employed by an employer subject to the Railway Labor Act (45 U.S.C. 151 et seq.).</p> <p><u>Title IV, Section 4111</u> The term “employee” means an individual, other than a corporate officer, who is employed by an air carrier or a contractor.</p>
EMPLOYEE CERTIFICATION	<p><u>Title II, Section 2202</u> The administrator of an eligible retirement plan may rely on an employee’s certification that the employee satisfies the conditions of subparagraph (A)(ii) in determining whether any distribution is a coronavirus-related distribution.</p>

EQUITY INTEREST	<p><u>Title IV, Section 4019</u> The term “equity interest” means—</p> <p>(A) a share in an entity, without regard to whether the share is—</p> <p>(i) transferable; or</p> <p>(ii) classified as stock or anything similar;</p> <p>(B) a capital or profit interest in a limited liability company or partnership; or</p> <p>(C) a warrant or right, other than a right to convert, to purchase, sell, or subscribe to a share or interest described in subparagraph (A) or (B), respectively.</p>
EQUITY SECURITY	<p><u>Title IV, Section 4002</u> The term “equity security” has the meaning given in section 3(a) of the Securities Exchange Act of 1934 (15 U.S.C. 78c(a)).</p>
EXCHANGE	<p><u>Title IV, Section 4002</u> The term “exchange” has the meaning given in section 3(a) of the Securities Exchange Act of 1934 (15 U.S.C. 78c(a)).</p>
EXCISE TAX HOLIDAY PERIOD	<p><u>Title IV, Section 4007</u> For purposes of this section, the term “excise tax holiday period” means the period beginning after the date of the enactment of this section and ending before January 1, 2021.</p>
EXECUTIVE DEPARTMENT	<p><u>Title IV, Section 4019</u> The term “controlling interest” means owning, controlling, or holding not less than 20 percent, by vote or value, of the outstanding amount of any class of equity interest in an entity.</p>
EXPECTED FORGIVENESS AMOUNT	<p><u>Title I, Section 1106</u> The term “expected forgiveness amount” means the amount of principal that a lender reasonably expects a borrower to expend during the covered period on the sum of any—</p> <p>(A) payroll costs</p> <p>(B) payments of interest on any covered mortgage obligation (which shall not include any prepayment of or payment of principal on a covered mortgage obligation)</p> <p>(C) payments on any covered rent obligation</p> <p>(D) covered utility payments.</p>
EXTENDED COMPENSATION	<p><u>Title II, Section 2107</u> The term “regular compensation” has the respective meaning given under section 205 of the Federal-State Extended Unemployment Compensation Act of 1970 (26 U.S.C. 3304 note).</p>

FDA ESTABLISHMENT IDENTIFIER	<p><u>Title III, Section 3862</u></p> <p>The term ‘FDA establishment identifier’ is the unique number automatically generated by Food and Drug Administration’s Field Accomplishments and Compliance Tracking System (FACTS) (or any successor system).</p>
FEDERAL CREDIT UNION TRANSACTION ACCOUNT GUARANTEES	<p><u>Title IV, Section 4008</u></p> <p>Notwithstanding any other provision of law and in coordination with the Federal Deposit Insurance Corporation, the National Credit Union Administration Board may by a vote of the Board increase to unlimited, or such lower amount as the Board approves, the share insurance coverage provided by the National Credit Union Share Insurance Fund on any noninterest-bearing transaction account in any federally insured credit union without exception, provided that any such increase shall terminate not later than December 31, 2020.</p>
FEDERALLY BACKED MORTGAGE LOAN	<p><u>Title IV, Section 4022</u></p> <p>The term “Federally backed mortgage loan” includes any loan which is secured by a first or subordinate lien on residential real property (including individual units of condominiums and cooperatives) designed principally for the occupancy of from 1- to 4- families that is—</p> <p>(A) insured by the Federal Housing Administration under title II of the National Housing Act (12 U.S.C. 1707 et seq.);</p> <p>(B) insured under section 255 of the National Housing Act (12 U.S.C. 1715z–20);</p> <p>(C) guaranteed under section 184 or 184A of the Housing and Community Development Act of 1992 (12 U.S.C. 1715z–13a, 1715z–13b);</p> <p>(D) guaranteed or insured by the Department of Veterans Affairs;</p> <p>(E) guaranteed or insured by the Department of Agriculture;</p> <p>(F) made by the Department of Agriculture; or</p> <p>(G) purchased or securitized by the Federal Home Loan Mortgage Corporation or the Federal National Mortgage Association.</p> <p><u>Title IV, Section 4024</u></p> <p>The term “Federally backed mortgage loan” includes any loan (other than temporary financing such as a construction loan) that—</p> <p>(A) is secured by a first or subordinate lien on residential real property (including individual units of condominiums and cooperatives) designed principally for the occupancy of from 1 to 4 families, including any such secured loan, the proceeds of which are used to prepay or pay off an existing loan secured by the same property; and</p> <p>(B) is made in whole or in part, or insured, guaranteed, supplemented, or assisted in any way, by any officer or agency of the Federal</p>

	<p>or assisted in any way, by any officer or agency of the Federal Government or under or in connection with a housing or urban development program administered by the Secretary of Housing and Urban Development or a housing or related program administered by any other such officer or agency, or is purchased or securitized by the Federal Home Loan Mortgage Corporation or the Federal National Mortgage Association.</p>
FEDERALLY BACKED MULTIFAMILY MORTGAGE LOAN	<p><u>Title IV, Section 4023, 4024</u> The term “Federally backed multifamily mortgage loan” includes any loan (other than temporary financing such as a construction loan) that—</p> <p>(A) is secured by a first or subordinate lien on residential multifamily real property designed principally for the occupancy of 5 or more families, including any such secured loan, the proceeds of which are used to prepay or pay off an existing loan secured by the same property; and</p> <p>(B) is made in whole or in part, or insured, guaranteed, supplemented, or assisted in any way, by any officer or agency of the Federal Government or under or in connection with a housing or urban development program administered by the Secretary of Housing and Urban Development or a housing or related program administered by any other such officer or agency, or is purchased or securitized by the Federal Home Loan Mortgage Corporation or the Federal National Mortgage Association.</p>
FOREIGN INSTITUTION	<p><u>Title III, Section 3502</u> The term “foreign institution” means an institution of higher education located outside the United States that is described in paragraphs (1)(C) and (2) of section 102(a) of the Higher Education Act of 1965 (20 U.S.C. 1002(a)).</p>
GROUP HEALTH INSURANCE COVERAGE	<p><u>Title III, Section 3203</u> In this section, the term “group health insurance coverage” has the meaning given in section 2791 of the Public Health Service Act (42 U.S.C. 300gg–91), section 733 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1191b), and section 9832 of the Internal Revenue Code, as applicable.</p>
GROUP HEALTH PLAN	<p><u>Title III, Section 3203</u> In this section, the term “group health plan” has the meaning given in section 2791 of the Public Health Service Act (42 U.S.C. 300gg–91), section 733 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1191b), and section 9832 of the Internal Revenue Code, as applicable.</p>

HARM	<p><u>Title III, Section 3215</u> The term “harm” includes physical, nonphysical, economic, and noneconomic losses.</p>
HEALTH CARE OPERATIONS	<p><u>Title III, Section 3221</u> The term ‘health care operations’ has the meaning given such term for purposes of the HIPAA regulations.</p>
HEALTH CARE PROFESSIONAL	<p><u>Title III, Section 3215</u> The term “health care professional” means an individual who is licensed, registered, or certified under Federal or State law to provide health care services.</p> <p><u>Division B, Section 16005</u> As used in this section, the term “health-care professional” means an individual (other than a member of the Coast Guard, a civilian employee of the Coast Guard, member of the Public Health Service who is assigned to the Coast Guard, or an individual with whom the Secretary, pursuant to 10 U.S.C. 1091, has entered into a personal services contract to carry out health care responsibilities of the Secretary at a medical treatment facility of the Coast Guard) who—</p> <p>(1) is—</p> <p>(A) an employee of the Department of Homeland Security,</p> <p>(B) a detailed to the Department from another Federal agency,</p> <p>(C) a personal services contractor of the Department, or</p> <p>(D) hired under a Contract for Services;</p> <p>(2) performs health care services as part of duties of the individual in that capacity;</p> <p>(3) has a current, valid, and unrestricted equivalent license certification that is—</p> <p>(A) issued by a State, the District of Columbia, or a Commonwealth, territory, or possession of the United States; and</p> <p>(B) for the practice of medicine, osteopathic medicine, dentistry, nursing, emergency medical services, or another health profession; and</p> <p>(4) is not affirmatively excluded from practice in the licensing or certifying jurisdiction or in any other jurisdiction.</p>

HEALTH CARE SERVICES	<p><u>Title III, Section 3215</u> The term “health care services” means any services provided by a health care professional, or by any individual working under the supervision of a health care professional that relate to—</p> <p>(A) the diagnosis, prevention, or treatment of COVID–19; or</p> <p>(B) the assessment or care of the health of a human being related to an actual or suspected case of COVID–19.</p>
HEALTH INSURANCE ISSUER	<p><u>Title III, Section 3203</u> In this section, the term “health insurance issuer” has the meaning given in section 2791 of the Public Health Service Act (42 U.S.C. 300gg–91), section 733 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1191b), and section 9832 of the Internal Revenue Code, as applicable.</p>
HIPAA REGULATIONS	<p><u>Title III, Section 3221</u> The term ‘HIPAA regulations’ has the meaning given such term for purposes of parts 160 and 164 of title 45, Code of Federal Regulations.</p>
HOME CARE	<p><u>Division B, 20009</u> The term “home care” has the meaning given that term in section 1803(c) of title 38, United States Code.</p>
INDIAN TRIBE	<p><u>Title V, Section 601</u> The term “Indian Tribe” has the meaning given that term in section 4 of the Indian Self-Determination and education Assistance Act (25 U.S.C. 5304(e)).</p>
INDIVIDUAL HEALTH INSURANCE COVERAGE	<p><u>Title III, Section 3203</u> In this section, the term “individual health insurance coverage” has the meaning given in section 2791 of the Public Health Service Act (42 U.S.C. 300gg–91), section 733 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1191b), and section 9832 of the Internal Revenue Code, as applicable.</p>
INSTITUTION OF HIGHER EDUCATION	<p><u>Division B, Sections 18001-18006</u> The term “institution of higher education” has the meaning given such term in title I of the Higher Education Act of 1965 (20 U.S.C. 1001 et seq.).</p> <p><u>Title III, Section 3502</u> The term “institution of higher education” has the meaning of the term under section 102 of the Higher Education Act of 1965 (20 U.S.C. 1002).</p>
INSURED CREDIT UNION	<p><u>Title I, Section 1109</u> The term “insured credit union” has the meaning given the term in section 101 of the Federal Credit Union Act (12 U.S.C. 1752).</p>

INSURED CREDIT UNION	<p><u>Title I, Section 1102</u> The term 'insured credit union' has the meaning given the term in section 101 of the Federal Credit Union Act (12 U.S.C. 1752).</p>
INSURED DEPOSITORY INSTITUTION	<p><u>Title I, Section 1102, 1109</u> The term 'insured depository institution' has the meaning given in section 3 of the Federal Deposit Insurance Act (12 U.S.C. 1813).</p> <p><u>Title IV, Section 4014</u> The term 'insured depository institution' has the meaning defined above but also includes a credit union.</p>
LOCAL GOVERNMENT	<p><u>Title V, Section 601</u> The term "unit of local government" means a county, municipality, town, township, village, parish, borough, or other unit of general government below the State level with a population that exceeds 500,000.</p>
LOCAL AGENCY	<p><u>Phase II, Division B, Section 2203</u> The term "local agency" has the meaning given the term in section 17(b) of the Child Nutrition Act of 1966 (42 U.S.C. 1786(b)).</p>
MEANINGFUL DISRUPTION	<p><u>Title III, Section 3121</u> The term 'meaningful disruption'—</p> <p>"(A) means a change in production that is reasonably likely to lead to a reduction in the supply of a device by a manufacturer that is more than negligible and affects the ability of the manufacturer to fill orders or meet expected demand for its product;</p> <p>"(B) does not include interruptions in manufacturing due to matters such as routine maintenance or insignificant changes in manufacturing so long as the manufacturer expects to resume operations in a short period of time, not to exceed 6 months;</p> <p>"(C) does not include interruptions in manufacturing of components or raw materials so long as such interruptions do not result in a shortage of the device and the manufacturer expects to resume operations in a reasonable period of time; and</p> <p>"(D) does not include interruptions in manufacturing that do not lead to a reduction in procedures or diagnostic tests associated with a medical device designed to perform more than one procedure or diagnostic test.</p>

MEMBER OF CONGRESS	<p><u>Title IV, Section 4019</u></p> <p>The term “member of Congress” means a member of the Senate or House of Representatives, a Delegate to the House of Representatives, and the Resident Commissioner from Puerto Rico.</p>
MINORITY BUSINESS CENTER	<p><u>Title I, Section 1108</u></p> <p>The term “minority business center” means a Business Center of the Agency</p>
MINORITY BUSINESS ENTERPRISE	<p><u>Title I, Section 1108</u></p> <p>The term “minority business enterprise” means a for-profit business enterprise—</p> <p>(A) not less than 51 percent of which is owned by 1 or more socially disadvantaged individuals, as determined by the Agency</p> <p>(B) the management and daily business operations of which are controlled by 1 or more socially disadvantaged individuals, as determined by the Agency.</p>
MINORITY CHAMBER OF COMMERCE	<p><u>Title I, Section 1108</u></p> <p>The term “minority chamber of commerce” means a chamber of commerce developed specifically to support minority business enterprises.</p>
MIRROR CODE TAX SYSTEM	<p><u>Title II, Section 2201</u></p> <p>For purposes of this subsection, the term “mirror code tax system” means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.</p>
MULTIFAMILY BORROWER	<p><u>Title IV, Section 4023</u></p> <p>The term “multifamily borrower” means a borrower of a residential mortgage loan that is secured by a lien against a property comprising 5 or more dwelling units.</p>
MUNICIPALITY	<p><u>Title IV, Section 4002</u></p> <p>The term “municipality” includes—</p> <p>(A) a political subdivision of a State, and</p> <p>(B) an instrumentality of a municipality, a State, or a political subdivision of a State.</p>
NATIONAL SECURITIES EXCHANGE	<p><u>Title IV, Section 4002</u></p> <p>The term “national securities exchange” means an exchange registered as a national securities exchange under section 6 of the Securities Exchange Act of 1934 (15 U.S.C. 78f).</p>

NONBANK FINANCIAL COMPANY	<u>Title IV, Section 4011</u> In this section, the term 'nonbank financial company' has the same meaning as defined in section 102 of the Financial Stability Act of 2010 (12 U.S.C. 5311).
NONPRESCRIPTION	<u>Title III, Section 3854</u> In this subsection, the term "nonprescription" has the meaning given in section 586 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 360fff).
NONPRESCRIPTION DRUG	<u>Title III, Section 3851</u> The term 'nonprescription drug' refers to a drug not subject to the requirements of section 503(b)(1).
NONPROFIT ORGANIZATION	<u>Title I, Section 1102</u> The term 'nonprofit organization' means an organization that is described in section 501(c)(3) of the Internal Revenue Code of 1986 and that is exempt from taxation under section 501(a) of such Code.
NON-PUBLIC SCHOOL	<u>Division B, Sections 18001-18006</u> The term "Non-public school" means a non-public elementary and secondary school that (A) is accredited, licensed, or otherwise operates in accordance with State law; and (B) was in existence prior to the date of the qualifying emergency for which grants are awarded under this section.
OTC MONOGRAPH DRUG	<u>Title III, Section 3862</u> The term 'OTC monograph drug' means a nonprescription drug without an approved new drug application which is governed by the provisions of section 505G.

<p>OTC MONOGRAPH DRUG ACTIVITIES</p>	<p><u>Title III, Section 3862</u></p> <p>The term 'OTC monograph drug activities' means activities of the Secretary associated with OTC monograph drugs and inspection of facilities associated with such products, including the following activities:</p> <p>“(A) The activities necessary for review and evaluation of OTC monographs and OTC monograph order requests, including—</p> <p>“(i) orders proposing or finalizing applicable conditions of use for OTC monograph drugs;</p> <p>“(ii) orders affecting status regarding general recognition of safety and effectiveness of an OTC monograph ingredient or combination of ingredients under specified conditions of use;</p> <p>“(iii) all OTC monograph drug development and review activities, including intra-agency collaboration;</p> <p>“(iv) regulation and policy development activities related to OTC monograph drugs;</p> <p>“(v) development of product standards for products subject to review and evaluation;</p> <p>“(vi) meetings referred to in section 505G(i);</p> <p>“(vii) review of labeling prior to issuance of orders related to OTC monograph drugs or conditions of use; and</p>
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monograph drugs or conditions of use, and

“(viii) regulatory science activities related to OTC monograph drugs.

“(B) Inspections related to OTC monograph drugs.

“(C) Monitoring of clinical and other research conducted in connection with OTC monograph drugs.

“(D) Safety activities with respect to OTC monograph drugs, including—

“(i) collecting, developing, and reviewing safety information on OTC monograph drugs, including adverse event reports;

“(ii) developing and using improved adverse event data-collection systems, including information technology systems; and

“(iii) developing and using improved analytical tools to assess potential safety risks, including access to external databases.

“(E) Other activities necessary for implementation of section 505G.

OTC MONOGRAPH DRUG FACILITY	<p><u>Title III, Section 3862</u></p> <p>(A) The term 'OTC monograph drug facility' means a foreign or domestic business or other entity that—</p> <p>“(i) is—</p> <p>“(I) under one management, either direct or indirect; and</p> <p>“(II) at one geographic location or address engaged in manufacturing or processing the finished dosage form of an OTC monograph drug;</p> <p>“(ii) includes a finished dosage form manufacturer facility in a contractual relationship with the sponsor of one or more OTC monograph drugs to manufacture or process such drugs; and</p> <p>“(iii) does not include a business or other entity whose only manufacturing or processing activities are one or more of the following: production of clinical research supplies, testing, or placement of outer packaging on packages containing multiple products, for such purposes as creating multipacks, when each monograph drug product contained within the overpackaging is already in a final packaged form prior to placement in the outer overpackaging.</p> <p>“(B) For purposes of subparagraph (A)(i)(II), separate buildings or locations within close proximity are considered to be at one geographic location or address if the activities conducted in such buildings or locations are—</p> <p>“(i) closely related to the same business enterprise;</p> <p>“(ii) under the supervision of the same local management; and</p> <p>“(iii) under a single FDA establishment identifier and capable of being inspected by the Food and Drug Administration during a single inspection.</p> <p>“(C) If a business or other entity would meet criteria specified in subparagraph (A), but for being under multiple management, the business or other entity is deemed to constitute multiple facilities, one per management entity, for purposes of this paragraph.</p>
OTC MONOGRAPH DRUG MEETING	<p><u>Title III, Section 3862</u></p> <p>The term 'OTC monograph drug meeting' means any meeting regarding the content of a proposed OTC monograph order request.</p>
OTC MONOGRAPH ORDER REQUEST	<p><u>Title III, Section 3862</u></p> <p>The term 'OTC monograph order request' means a request for an order submitted under section 505G(b)(5).</p>
PAYMENT	<p><u>Title III, Section 3221</u></p> <p>The term 'payment' has the meaning given such term for purposes of the HIPAA regulations.</p>

<p>PAYROLL COSTS</p>	<p><u>Title I, Section 1102, 1106</u> The term ‘payroll costs’—</p> <p>“(I) means—</p> <p>“(aa) the sum of payments of any compensation with respect to employees that is a—</p> <p>“(AA) salary, wage, commission, or similar compensation;</p> <p>“(BB) payment of cash tip or equivalent;</p> <p>“(CC) payment for vacation, parental, family, medical, or sick leave;</p> <p>“(DD) allowance for dismissal or separation;</p> <p>“(EE) payment required for the provisions of group health care benefits, including insurance premiums;</p> <p>“(FF) payment of any retirement benefit; or</p> <p>“(GG) payment of State or local tax assessed on the compensation of employees; and</p> <p>“(bb) the sum of payments of any compensation to or income of a sole proprietor or independent contractor that is a wage, commission, income, net earnings from self-employment, or similar compensation and that is in an amount that is not more than \$100,000 in 1 year, as prorated for the covered period; and</p> <p>“(II) shall not include—</p> <p>“(aa) the compensation of an individual employee in excess of an annual salary of \$100,000, as prorated for the covered period;</p> <p>“(bb) taxes imposed or withheld under chapters 21, 22, or 24 of the Internal Revenue Code of 1986 during the covered period;</p> <p>“(cc) any compensation of an employee whose principal place of residence is outside of the United States;</p> <p>“(dd) qualified sick leave wages for which a credit is allowed under section 7001 of the Families First Coronavirus Response Act (Public Law 116–127); or</p> <p>“(ee) qualified family leave wages for which a credit is allowed under section 7003 of the Families First Coronavirus Response Act (Public Law 116–127).</p>
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PAYROLL TAX DEFERRAL PERIOD	<u>Title II, Section 2302</u> The term “payroll tax deferral period” means the period beginning on the date of the enactment of this Act and ending before January 1, 2021.
PERSON	<u>Title III, Section 3862</u> The term ‘person’ includes an affiliate of a person.
PERSONAL PROTECTIVE EQUIPMENT	<u>Division B, Section 20005, 20009</u> The term “personal protective equipment” means any protective equipment required to prevent the wearer from contracting COVID–19, including gloves, N–95 respirator masks, gowns, goggles, face shields, or other equipment required for safety.
PROPOSED SUNSCREEN ORDER	<u>Title III, Section 3854</u> In this subsection, the term “proposed sunscreen order” has the meaning given in section 586 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 360fff).
PUBLIC HEALTH AUTHORITY	<u>Title III, Section 3221</u> The term ‘public health authority’ has the meaning given such term for purposes of the HIPAA regulations.
PUBLIC HEALTH EMERGENCY	<u>Division B, Section 20005</u> The term “public health emergency” means an emergency with respect to COVID–19 declared by a Federal, State, or local authority.
PUBLIC HEALTH EMERGENCY DESIGNATION	<u>Phase II, Division B, Section 2202</u> The term “public health emergency designation” means the declaration of a public health emergency, based on an outbreak of SARS–CoV–2 or another coronavirus with pandemic potential, by the Secretary of Health and Human Services under section 319 of the Public Health Service Act (42 U.S.C. 247d).
PUBLIC SCHOOL	<u>Division B, Sections 18001-18006</u> The term “public school” means a public elementary or secondary school.

<p>QUALIFIED CHARITABLE CONTRIBUTIONS</p>	<p><u>Title II, Section 2204</u> The term ‘qualified charitable contribution’ means a charitable contribution (as defined in section 170(c))—</p> <p>“(A) which is made in cash,</p> <p>“(B) for which a deduction is allowable under section 170 (determined without regard to subsection (b) thereof), and</p> <p>“(C) which is—</p> <p>“(i) made to an organization described in section 170(b)(1)(A), and</p> <p>“(ii) not—</p> <p>“(I) to an organization described in section 509(a)(3), or</p> <p>“(II) for the establishment of a new, or maintenance of an existing, donor advised fund (as defined in section 4966(d)(2)).</p> <p>Such term shall not include any amount which is treated as a charitable contribution made in such taxable year by reason of subsection (b)(1)(G)(ii) or (d)(1) of section 170.”.</p>
<p>QUALIFIED PROGRAM</p>	<p><u>Title II, Section 2201</u> For purposes of this subsection, the term “possession of the United States” includes the Commonwealth of Puerto Rico and the Commonwealth of the Northern Mariana Islands.</p>
<p>QUALIFIED PROVIDER</p>	<p><u>Phase I, Division B, Section 102</u> The term ‘qualified provider’ means, with respect a telehealth service (as defined in paragraph (4)(F) of section 1834(m)) furnished to an individual, a physician or practitioner (as defined in paragraph (4)(D) or (4)(E), respectively, of such section) who— “(A) furnished to such individual an item or service for which payment was made under title XVIII during the 3-year period ending on the date such telehealth service was furnished; or “(B) is in the same practice (as determined by tax identification number) of a physician or practitioner (as so defined) who furnished such an item or service to such individual during such period.”.</p>

<p>QUALIFIED WAGES</p>	<p><u>Title II, Section 2301</u> (A) IN GENERAL.—The term “qualified wages” means— (i) in the case of an eligible employer for which the average number of full-time employees (within the meaning of section 4980H of the Internal Revenue Code of 1986) employed by such eligible employer during 2019 was greater than 100, wages paid by such eligible employer with respect to which an employee is not providing services due to circumstances described in subclause (I) or (II) of paragraph (2)(A)(ii), or (ii) in the case of an eligible employer for which the average number of full-time employees (within the meaning of section 4980H of the Internal Revenue Code of 1986) employed by such eligible employer during 2019 was not greater than 100— (I) with respect to an eligible employer described in subclause (I) of paragraph (2)(A)(ii), wages paid by such eligible employer with respect to an employee during any period described in such clause, or (II) with respect to an eligible employer described in subclause (II) of such paragraph, wages paid by such eligible employer with respect to an employee during such quarter. Such term shall not include any wages taken into account under section 7001 or section 7003 of the Families First Coronavirus Response Act.</p>
<p>QUALIFYING COMMUNITY BANK</p>	<p><u>Title IV, Section 4012</u> The term “qualifying community bank” has the meaning given in section 201(a) of the Economic Growth, Regulatory Relief, and Consumer Protection Act (12 U.S.C. 5371 note).</p>
<p>QUALIFYING CORONAVIRUS PREVENTIVE SERVICE</p>	<p><u>Title III, Section 3203</u> The term “qualifying coronavirus preventive service” means an item, service, or immunization that is intended to prevent or mitigate coronavirus disease 2019 and that is— (A) an evidence-based item or service that has in effect a rating of “A” or “B” in the current recommendations of the United States Preventive Services Task Force; or (B) an immunization that has in effect a recommendation from the Advisory Committee on Immunization Practices of the Centers for Disease Control and Prevention with respect to the individual involved.</p>

QUALIFYING EMERGENCY	<p><u>Title III, Section 3502</u> The term “qualifying emergency” means—</p> <p>(A) a public health emergency related to the coronavirus declared by the Secretary of Health and Human Services pursuant to section 319 of the Public Health Service Act (42 U.S.C. 247d);</p> <p>(B) an event related to the coronavirus for which the President declared a major disaster or an emergency under section 401 or 501, respectively, of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5170 and 5191); or</p> <p>(C) a national emergency related to the coronavirus declared by the President under section 201 of the National Emergencies Act (50 U.S.C. 1601 et seq.).</p>
QUALIFYING NEED RELATED TO A PUBLIC HEALTH EMERGENCY	<p><u>Phase II, Title III, Section 110</u> The term ‘qualifying need related to a public health emergency’, with respect to leave, means the employee is unable to work (or telework) due to a need for leave to care for the son or daughter under 18 years of age of such employee if the school or place of care has been closed, or the child care provider of such son or daughter is unavailable, due to a public health emergency.</p>
REGISTRATION PERIOD	<p><u>Title II, Section 2112</u> For purposes of this section, the term “registration period” has the meaning given such term under section 1 of the Railroad Unemployment Insurance Act (45 U.S.C. 351).</p>
REGULAR COMPENSATION	<p><u>Title II, Section 2104, 2105, 2107</u> The term “regular compensation” has the respective meaning given under section 205 of the Federal-State Extended Unemployment Compensation Act of 1970 (26 U.S.C. 3304 note).</p>
REQUESTOR	<p><u>Title III, Section 3851</u> The term ‘requestor’ refers to any person or group of persons marketing, manufacturing, processing, or developing a drug.</p> <p><u>Title III, Section 3862</u> The terms ‘requestor’ has the meanings given such terms in section 505G.</p>
RESOURCE PARTNER	<p><u>Title I, Section 1103</u> The term “resource partner” means— (A) a small business development center (B) a women's business center.</p>
SECONDARY EDUCATION	<p><u>Division B</u> The terms “secondary education” have the meaning given such terms under State law in Sections 18001-18006 of this title.</p>

SECRETARY	<p><u>Title I, Section 1109, 4111, Title V, Section 601</u> The term “Secretary” means the Secretary of the Treasury.</p> <p><u>Title II, Section 2102, 2108, 2109, 2110</u> The term “Secretary” means the Secretary of Labor.</p> <p><u>Title II, Section 2301, 2302, 4002</u> The term “Secretary” means the Secretary of the Treasury or the Secretary’s delegate.</p> <p><u>Title III, Section 3222</u> In this section, the term “Secretary” has the meaning given in section 102 of the Older Americans Act of 1965 (42 U.S.C. 3002).</p> <p><u>Title III, Section 3502; Division B, Sections 18001-18006</u> The term “Secretary” means the Secretary of Education.</p> <p><u>Division B, 12003</u> The term “Secretary” means the Secretary of Health and Human Services.</p>
SHARABLE EXTENDED COMPENSATION	<p><u>Phase II, Division D, Section 4105</u> The terms “sharable extended compensation” and “sharable regular compensation” have the respective meanings given such terms under section 204 of the Federal-State Extended Unemployment Compensation Act of 1970</p>
SHORTAGE	<p><u>Title III, Section 3121</u> The term ‘shortage’, with respect to a device, means a period of time when the demand or projected demand for the device within the United States exceeds the supply of the device.”.</p>
SHORT-TIME COMPENSATION PROGRAM	<p><u>Title II, Section 2110</u> The term “short-time compensation program” has the meaning given such term in section 3306(v) of the Internal Revenue Code of 1986.</p>
SMALL BUSINESS CENTER	<p><u>Title I, Section 1103</u> The term “small business development center” has the meaning given the term in section 3 of the Small Business Act (15 U.S.C. 632).</p>
SMALL BUSINESS CONCERN	<p><u>Title I, Section 1101</u> The term “small business concern” has the meaning given the term in section 3 of the Small Business Act (15 U.S.C. 636).</p>
SPECIFIED DATE	<p><u>Title III, Section 3203</u> The term “specified date” means the date that is 15 business days after the date on which a recommendation is made relating to the qualifying coronavirus preventive service as described in such paragraph.</p>

SPONSOR	<p><u>Title III, Section 3851</u> The term ‘sponsor’ refers to any person marketing, manufacturing, or processing a drug that—</p> <p>“(A) is listed pursuant to section 510(j); and</p> <p>“(B) is or will be subject to an administrative order under this section of the Food and Drug Administration.</p> <p><u>Title III, Section 3854</u> In this subsection, the term “sponsor” has the meaning given in section 586 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 360fff).</p> <p><u>Title III, Section 3862</u> The terms ‘requestor’ and ‘sponsor’ have the meanings given such terms in section 505G.</p>
STATE	<p><u>Title II, Section 2102, Title V, Section 601</u> The term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, the Federated States of Micronesia, the Republic of the Marshall Islands, and the Republic of Palau.</p> <p><u>Title II, Section 2104, 2105, 2107</u> The term “State” has the respective meaning given under section 205 of the Federal-State Extended Unemployment Compensation Act of 1970 (26 U.S.C. 3304 note).</p> <p><u>Title IV, Section 4002</u> The term “State” means—</p> <p>(A) any of the several States;</p> <p>(B) the District of Columbia;</p> <p>(C) any of the territories and possessions of the United States;</p> <p>(D) any bi-State or multi-State entity; and</p> <p>(E) any Indian Tribe.</p> <p><u>Division B, Sections 18001-18006</u> The term “State” means each of the 50 States, the District of Columbia, and the Commonwealth of Puerto Rico</p>

STATE AGENCY	<p><u>Title II, Section 2104, 2105, 2107</u> The term “State agency” has the respective meaning given under section 205 of the Federal-State Extended Unemployment Compensation Act of 1970 (26 U.S.C. 3304 note).</p> <p><u>Title III, Section 3222</u> In this section, the term “State agency” has the meaning given in section 102 of the Older Americans Act of 1965 (42 U.S.C. 3002).</p>
STATE HOME	<p><u>Division B, Section 20005</u> The term “State home” has the meaning given that term in section 101(19) of title 38, United States Code.</p>
STATE LAW	<p><u>Title II, Section 2104, 2105, 2107</u> The term “State law” has the respective meaning given under section 205 of the Federal-State Extended Unemployment Compensation Act of 1970 (26 U.S.C. 3304 note).</p>
STATE; STATE AGENCY; STATE LAW	<p><u>Title II, Section 2105, 2109, 2108, 2110</u> The terms “State”, “State agency”, and “State law” have the meanings given those terms in section 205 of the Federal-State Extended Unemployment Compensation Act of 1970 (26 U.S.C. 3304 note).</p>
SUNSCREEN ACTIVE INGREDIENT	<p><u>Title III, Section 3854</u> In this subsection, the term “sunscreen active ingredient” has the meaning given in section 586 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 360fff).</p>
SUNSET	<p><u>Title III, Section 3215</u> This section shall be in effect only for the length of the public health emergency declared by the Secretary of Health and Human Services (referred to in this section as the “Secretary”) under section 319 of the Public Health Service Act (42 U.S.C. 247d) on January 31, 2020 with respect to COVID–19.</p>
TELEHEALTH	<p><u>Division B, Section 20004</u> (A) IN GENERAL.—The term “telehealth” means the use of electronic information and telecommunications technologies to support and promote long-distance clinical health care, patient and professional health-related education, public health, and health administration.</p>
TIER 1 OTC MONOGRAPH ORDER REQUEST	<p><u>Title III, Section 3862</u> The term ‘Tier 1 OTC monograph order request’ means any OTC monograph order request not determined to be a Tier 2 OTC monograph order request.</p>

TIER 2 OTC MONOGRAPH ORDER REQUEST	<p><u>Title III, Section 3862</u></p> <p>(A) The term ‘Tier 2 OTC monograph order request’ means, subject to subparagraph (B), an OTC monograph order request for—</p> <p>“(i) the reordering of existing information in the drug facts label of an OTC monograph drug;</p> <p>“(ii) the addition of information to the other information section of the drug facts label of an OTC monograph drug, as limited by section 201.66(c)(7) of title 21, Code of Federal Regulations (or any successor regulations);</p> <p>“(iii) modification to the directions for use section of the drug facts label of an OTC monograph drug, if such changes conform to changes made pursuant to section 505G(c)(3)(A);</p> <p>“(iv) the standardization of the concentration or dose of a specific finalized ingredient within a particular finalized monograph;</p> <p>“(v) a change to ingredient nomenclature to align with nomenclature of a standards-setting organization; or</p> <p>“(vi) addition of an interchangeable term in accordance with section 330.1 of title 21, Code of Federal Regulations (or any successor regulations).</p> <p>(B) The Secretary may, based on program implementation experience or other factors found appropriate by the Secretary, characterize any OTC monograph order request as a Tier 2 OTC monograph order request (including recharacterizing a request from Tier 1 to Tier 2) and publish such determination in a proposed order issued pursuant to section 505G.</p>
TOTAL COMPENSATION	<p><u>Title IV, Section 4004</u></p> <p>In this section, the term “total compensation” includes salary, bonuses, awards of stock, and other financial benefits provided by an eligible business to an officer or employee of the eligible business.</p>
TRADEMARK ACT	<p><u>Division B, Section 12004</u></p> <p>The term “Trademark Act” means the Act entitled “An Act to provide for the registration and protection of trademarks used in commerce, to carry out the provisions of certain international conventions, and for other purposes”, approved July 5, 1946 (15 U.S.C. 1051 et seq.).</p>
TREATMENT	<p><u>Title III, Section 3221</u></p> <p>The term ‘treatment’ has the meaning given such term for purposes of the HIPAA regulations.</p>

TREATMENT OF PAYMENTS	<p><u>Title II, Section 2201</u> For purposes of section 1324 of title 31, United States Code, the payments under this subsection shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b)(2) of such section.</p>
TRIBAL GOVERNMENT	<p><u>Title V, Section 601</u> The term "Tribal government" means the recognized governing body of an Indian Tribe.</p>
UNEMPLOYMENT BENEFITS	<p><u>Title II, Section 2104</u> Any reference to unemployment benefits described in this paragraph shall be considered to refer to—</p> <p>(A) extended compensation (as defined by section 205 of the Federal-State Extended Unemployment Compensation Act of 1970);</p> <p>(B) regular compensation (as defined by section 85(b) of the Internal Revenue Code of 1986) provided under any program administered by a State under an agreement with the Secretary;</p> <p>(C) pandemic unemployment assistance under section 2102; and</p> <p>(D) pandemic emergency unemployment compensation under section 2107.</p>
UNSECURED PROTECTED HEALTH INFORMATION	<p><u>Title III, Section 3221</u> The term 'unprotected health information' has the meaning given such term for purposes of the HIPAA regulations.</p>
VA VIDEO CONNECT	<p><u>Division B, Section 20004</u> The term "VA Video Connect" means the program of the Department of Veterans Affairs to connect veterans with their health care team from anywhere, using encryption to ensure a secure and private session.</p>
VETERANS ORGANIZATION	<p><u>Title I, Section 1102</u> The term 'veterans organization' means an organization that is described in section 501(c)(19) of the Internal Revenue Code that is exempt from taxation under section 501(a) of such Code.</p>

VOLUNTEER	<p><u>Title III, Section 3215</u></p> <p>The term “volunteer” means a health care professional who, with respect to the health care services rendered, does not receive compensation or any other thing of value in lieu of compensation, which compensation—</p> <p>(A) includes a payment under any insurance policy or health plan, or under any Federal or State health benefits program; and</p> <p>(B) excludes—</p> <p>(i) receipt of items to be used exclusively for rendering health care services in the health care professional’s capacity as a volunteer described in subsection (a)(1); and</p> <p>(ii) any reimbursement for travel to the site where the volunteer services are rendered and any payments in cash or kind to cover room and board, if services are being rendered more than 75 miles from the volunteer’s principal place of residence.</p>
WAGES	<p><u>Title II, Section 2301</u></p> <p>The term “wages” means wages (as defined in section 3121(a) of the Internal Revenue Code of 1986) and compensation (as defined in section 3231(e) of such Code).</p>
WEEK	<p><u>Title II, Section 2104, 2105, 2107</u></p> <p>The term “week” has the respective meaning given under section 205 of the Federal-State Extended Unemployment Compensation Act of 1970 (26 U.S.C. 3304 note).</p>
WOMEN'S BUSINESS CENTER	<p><u>Title I, Section 1103</u></p> <p>The term “women’s business center” means a women’s business center described in section 29 of the Small Business Act (15 U.S.C. 656).</p>