

119TH CONGRESS
1ST SESSION

H. R. 2801

To amend the Internal Revenue Code of 1986 to allow an increased work opportunity credit with respect to veterans, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 9, 2025

Mr. VASQUEZ introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow an increased work opportunity credit with respect to veterans, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Honor and Hire Vet-
5 erans Act of 2025”.

6 **SEC. 2. WORK OPPORTUNITY CREDIT FOR VETERANS.**

7 (a) IN GENERAL.—Section 51(a) of the Internal Rev-
8 enue Code of 1986 is amended by striking “equal to” and
9 all that follows and inserting the following: “equal to—

1 “(1) in the case of a qualified veteran, 50 percent
2 of the qualified first-year wages for such year, and

3 “(2) in all other cases, 40 percent of the qualified
4 first-year wages for such year.”.

5 (b) INCREASED LIMITATION ON WAGES TAKEN INTO
6 ACCOUNT FOR VETERANS.—Section 51(b)(3) of such
7 Code is amended—

8 (1) by striking “\$12,000” and inserting
9 “\$18,000”,

10 (2) by striking “\$14,000” and inserting
11 “\$21,000”, and

12 (3) by striking “\$24,000” and inserting
13 “\$36,000”.

14 (c) CONFORMING AMENDMENTS RELATING TO INDIVIDUALS NOT MEETING MINIMUM EMPLOYMENT PERIODS.—Section 51(i)(3)(A) of such Code is amended by
15
16 striking “employer” and all that follows and inserting the
17 following: “employer—

18
19 “(i) subsection (a)(1) shall be applied by
20 substituting ‘25 percent’ for ‘50 percent’, and

21 “(ii) subsection (a)(2) shall be applied by
22 substituting ‘25 percent’ for ‘40 percent’.”.

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to individuals who begin work for
3 the employer after the date of the enactment of this Act.

○