

119TH CONGRESS
1ST SESSION

S. 2731

To amend the Internal Revenue Code of 1986 and the Social Security Act to provide that an individual engaged in a labor dispute may receive unemployment benefits.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 8, 2025

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

A BILL

To amend the Internal Revenue Code of 1986 and the Social Security Act to provide that an individual engaged in a labor dispute may receive unemployment benefits.

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 “Empowering Striking
5 Workers Act of 2025”.

6 **SEC. 2. UNEMPLOYMENT INSURANCE FOR STRIKING WORK-**
7 **ERS.**

8 (a) IN GENERAL.—Section 3304(a) of the Internal
9 Revenue Code of 1986 is amended by striking “and” at

1 the end of paragraph (18), by striking the period at the
2 end of paragraph (19) and inserting “; and”, and by add-
3 ing at the end the following:

4 “(20) in the case of an individual who is em-
5 ployed but unable to work due to a labor dispute (in-
6 cluding any controversy concerning terms, tenure or
7 conditions of employment, or concerning the associa-
8 tion or representation of persons in negotiating, fix-
9 ing, maintaining, changing, or seeking to arrange
10 terms or conditions of employment, regardless of
11 whether the disputants stand in the proximate rela-
12 tion of employer and employee), including an indi-
13 vidual unable to work as an indirect result of such
14 a labor dispute, compensation is payable to such in-
15 dividual as though such individual were unemployed
16 beginning on the date that is the earlier of—

17 “(A) the date that is 14 days after the
18 date on which a strike began;

19 “(B) the date on which a lock-out began;

20 “(C) the date on which the employer hired
21 permanent replacement workers; or

22 “(D) the date on which the strike or lock-
23 out ended and the individual became unem-
24 ployed.”.

1 (b) EXEMPTION FROM WORK AVAILABILITY RE-
2 QUIREMENT.—Section 303(a)(12) of the Social Security
3 Act (42 U.S.C. 503(a)(12)) is amended by inserting
4 “(other than a claimant who is an individual unable to
5 work due to a labor dispute as described in section
6 3304(a)(20) of the Internal Revenue Code of 1986)” after
7 “claimant”.

○