

110TH CONGRESS
2D SESSION

S. 2599

To provide enhanced education and employment opportunities for military spouses.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 6, 2008

Mr. CORKER (for himself and Mrs. MCCASKILL) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To provide enhanced education and employment opportunities
for military spouses.

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 “Military Spouse Edu-
5 cation and Employment Act of 2008”.

6 **SEC. 2. DEFINITIONS.**

7 In this Act:

8 (1) CONGRESSIONAL DEFENSE COMMITTEES.—

9 The term “congressional defense committees”
10 means—

1 (A) the Committee on Armed Services and
 2 the Committee on Appropriations of the Senate;
 3 and

4 (B) the Committee on Armed Services and
 5 the Committee on Appropriations of the House
 6 of Representatives.

7 (2) QUALIFIED MILITARY SPOUSE.—The term
 8 “qualified military spouse” means a spouse of a
 9 member of the Armed Forces of the United States
 10 who is serving on a period of extended active duty
 11 which includes the hiring date. For purposes of the
 12 preceding sentence, the term “extended active duty”
 13 means any period of active duty pursuant to a call
 14 or order to such duty for a period in excess of 90
 15 days or for an indefinite period.

16 **SEC. 3. ELIGIBILITY OF SPOUSES OF MILITARY PERSONNEL**
 17 **FOR THE WORK OPPORTUNITY CREDIT.**

18 (a) IN GENERAL.—Paragraph (1) of section 51(d) of
 19 the Internal Revenue Code of 1986 is amended by striking
 20 “or” at the end of subparagraph (H), by striking the pe-
 21 riod at the end of subparagraph (I) and inserting “, or”,
 22 and by adding at the end the following new subparagraph:

23 “(J) either—

24 “(i) a qualified military spouse (as de-
 25 fined in subsection (l)(1)), or

1 “(ii) subject to subsection (l)(2), an
2 eligible teleworking military spouse.”.

3 (b) DEFINITIONS AND RULES RELATING TO QUALI-
4 FIED MILITARY SPOUSES.—Section 51 of such Code is
5 amended by adding at the end the following new sub-
6 section:

7 “(l) DEFINITION OF QUALIFIED MILITARY SPOUSE;
8 ENHANCED CREDIT FOR ELIGIBLE TELEWORKING MILI-
9 TARY SPOUSES.—For purposes of this section—

10 “(1) DEFINITION OF QUALIFIED MILITARY
11 SPOUSE.—For purposes of subsection (d)(1)(J), the
12 term ‘qualified military spouse’ means any individual
13 (other than an eligible teleworking military spouse)
14 who is certified by the designated local agency as
15 being a spouse (determined as of the hiring date) of
16 a member of the Armed Forces of the United States
17 who is serving on a period of extended active duty
18 which includes the hiring date. For purposes of the
19 preceding sentence, the term ‘extended active duty’
20 means any period of active duty pursuant to a call
21 or order to such duty for a period in excess of 90
22 days or for an indefinite period.

23 “(2) ENHANCED CREDIT FOR ELIGIBLE TELE-
24 WORKING MILITARY SPOUSES.—

“(A) IN GENERAL.—Notwithstanding subsection (a), in the case of an employer with respect to whom an individual is an eligible teleworking military spouse by reason of employment with such employer described in subparagraph (B), the credit determined under this section—

“(i) shall be allowable for any taxable year which includes any portion of the eligibility period with respect to the spouse, and

“(ii) shall, with respect to any such taxable year, be equal to 40 percent of the qualified wages paid by the employer with respect to such employment occurring during such portion of the eligibility period.

“(B) ELIGIBLE TELEWORKING MILITARY SPOUSE.—For purposes of subsection (d)(1)(J) and this paragraph, the term ‘eligible teleworking military spouse’ means, with respect to any employer, an individual—

“(i) who is certified by the designated local agency as being a spouse (determined as of the hiring date) of a member of a

1 regular component of the Armed Forces of
2 the United States,

3 “(ii) substantially all of whose employ-
4 ment with the employer is reasonably ex-
5 pected to consist of services performed at
6 the principal residence (within the meaning
7 of section 121) of the individual, and

8 “(iii) whose qualified wages (expressed
9 as an annual amount) for services per-
10 formed for the employer are reasonably ex-
11 pected to equal or exceed an amount equal
12 to 150 percent of the median annual earn-
13 ings for the United States (determined on
14 the basis of the most recent occupational
15 employment survey published by the Bu-
16 reau of Labor Statistics before the cal-
17 endar year in which the taxable year be-
18 gins).

19 “(C) ELIGIBILITY PERIOD.—For purposes
20 of this paragraph—

21 “(i) IN GENERAL.—The term ‘eligi-
22 bility period’ means, with respect to any
23 individual who is an eligible teleworking
24 military spouse, the period—

1 “(I) beginning on the hiring date
2 of the individual, and

3 “(II) except as provided in clause
4 (ii), ending on the earlier of the last
5 day of the employment described in
6 subparagraph (B) or the last day of
7 the taxable year in which occurs the
8 date on which the individual’s spouse
9 ceases to be a member of a regular
10 component of the Armed Forces of
11 the United States.

12 “(ii) FAILURE TO MEET EMPLOYMENT
13 AND WAGE REQUIREMENTS.—If the re-
14 quirements of clauses (ii) and (iii) of sub-
15 paragraph (B) are not met with respect to
16 any individual for any taxable year—

17 “(I) the individual shall cease to
18 be an eligible teleworking military
19 spouse with respect to the employer as
20 of the beginning of the taxable year,
21 and

22 “(II) the employer shall not treat
23 the individual as an eligible tele-
24 working military spouse for any sub-
25 sequent taxable year.

1 This clause shall not apply to any failure
 2 which is due to unforeseen circumstances
 3 or is beyond the control of the employer.

4 “(D) QUALIFIED WAGES.—The term
 5 ‘qualified wages’ has the meaning given such
 6 term by subsection (b)(1), except that the
 7 amount of wages which may be taken into ac-
 8 count with respect to any eligible teleworking
 9 military spouse for any taxable year shall not
 10 exceed \$12,000.”.

11 (c) EFFECTIVE DATE.—The amendments made this
 12 section shall apply to amounts paid or incurred after the
 13 date of the enactment of this Act to individuals who begin
 14 work for the employer after such date.

15 **SEC. 4. FEDERAL EMPLOYMENT PREFERENCES.**

16 (a) ELIGIBILITY OF MILITARY SPOUSES FOR PREF-
 17 ERENCE.—Section 2108(3) of title 5, United States Code,
 18 is amended—

19 (1) in subparagraph (F)(iii), by striking “;
 20 and” and inserting a semicolon;

21 (2) in subparagraph (G)(iii), by striking the
 22 semicolon at the end and inserting “; and”; and

23 (3) by inserting after subparagraph (G) the fol-
 24 lowing new subparagraph:

1 “(H) the wife or husband of an individual
 2 serving on active duty or with orders to report
 3 for a period of active duty in excess of 90 days
 4 or for an indefinite period;”.

5 (b) ELIGIBILITY FOR ADDITIONAL POINTS ABOVE
 6 EARNED RATING ON COMPETITIVE SERVICE EXAMINA-
 7 TIONS.—Section 3309(2) of such title is amended to read
 8 as follows:

9 “(2) a preference eligible under subparagraphs
 10 (A), (B), or (H) of section 2108(3) of this title—5
 11 points.”.

12 **SEC. 5. TRANSFERABILITY OF ENTITLEMENT TO BASIC**
 13 **EDUCATIONAL ASSISTANCE.**

14 (a) TRANSFERABILITY AS INCENTIVE TO REENLIST
 15 FOR THIRD TERM OF SERVICE.—Section 3020 of title 38,
 16 United States Code, is amended—

17 (1) in the heading, by striking “: **members**
 18 **of the Armed Forces with critical military**
 19 **skills**” and inserting “: **members of the**
 20 **Armed Forces who reenlist for a third**
 21 **term**”;

22 (2) in subsection (a), by striking “with critical
 23 military skills” and inserting “who have completed
 24 two terms of service and reenlisted for a third
 25 term,”;

1 (3) in subsection (b), by striking “section—”
 2 and all that follows through the period at the end
 3 and inserting “section, has completed two terms of
 4 service in the Armed Forces and enters into an
 5 agreement for a third term.”;

6 (4) in subsection (g)—

7 (A) in paragraph (1), by striking “six
 8 years of service” and inserting “two terms of
 9 service”; and

10 (B) in paragraph (2), by striking “10
 11 years of service” and inserting “two terms of
 12 service”.

13 (b) CLERICAL AMENDMENT.—The table of sections
 14 at the beginning of chapter 30 of such title is amended
 15 by amending the item relating to section 3020 to read as
 16 follows:

“3020. Transfer of entitlement to basic educational assistance: members of the
 Armed Forces who reenlist for a third term.”.

17 **SEC. 6. STUDY ON DEVELOPMENT OF EDUCATION GRANT**
 18 **PROGRAM FOR TRAINING MILITARY SPOUSES**
 19 **IN HEALTH CARE AND EARLY CHILDHOOD**
 20 **DEVELOPMENT.**

21 (a) STUDY.—The Deputy Under Secretary of De-
 22 fense for Military Community and Family Policy, in con-
 23 junction with the Assistant Secretary of Defense for
 24 Health Affairs, shall conduct a study on options for devel-

1 oping an education grant program to train military
 2 spouses in the health care and early childhood develop-
 3 ment careers, including the likelihood that such training
 4 could significantly increase private employment opportuni-
 5 ties in the vicinity of active duty military installations.

6 (b) REPORT.—Not later than 180 days after the date
 7 of the enactment of this Act, the Secretary of Defense,
 8 in consultation with the Deputy Under Secretary of De-
 9 fense for Military Community and Family Policy and the
 10 Assistant Secretary of Defense for Health Affairs, shall
 11 submit to the congressional defense committees a report
 12 on the study conducted under subsection (a).

13 **SEC. 7. STUDY ON CREATING WORK OPPORTUNITIES FOR**
 14 **UNDERGRADUATE AND GRADUATE LEVEL**
 15 **EDUCATED MILITARY SPOUSES.**

16 (a) STUDY.—The Under Secretary of Defense for
 17 Personnel and Readiness, in conjunction with the Deputy
 18 Under Secretary of Defense for Military Community and
 19 Family Policy, shall conduct a study of the challenges that
 20 face qualified military spouses who possess an under-
 21 graduate or graduate level education in finding and main-
 22 taining employment during the terms of service of their
 23 active duty spouses.

24 (b) REPORT.—

1 (1) IN GENERAL.—Not later than 180 days
2 after the date of the enactment of this Act, the Sec-
3 retary of Defense, in consultation with the Under
4 Secretary of Defense for Personnel and Readiness,
5 shall submit to the congressional committees a re-
6 port on the study conducted under subsection (a).

7 (2) ELEMENTS.—The report required under
8 paragraph (1) shall include the following elements:

9 (A) A description of the major challenges
10 that face qualified military spouses who posses
11 an undergraduate or graduate level education in
12 finding and maintaining employment during the
13 terms of service of their spouses.

14 (B) A listing of significant incentive pro-
15 grams the Department of Defense could utilize
16 to create incentives for the hiring of under-
17 graduate and graduate level qualified military
18 spouses, including those the Department can
19 implement independently and those that require
20 statutory changes.

21 (C) A description of the resources available
22 to qualified military spouses with graduate and
23 undergraduate educations for assistance in find-
24 ing and maintaining employment.

1 (D) An examination of the retention impli-
2 cations of insufficient employment opportunities
3 for qualified military spouses with under-
4 graduate or graduate level educations.

5 (E) A description of current programs to
6 assist qualified military spouses with under-
7 graduate and graduate level educations in se-
8 curing telecommuting and home office employ-
9 ment.

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