

113TH CONGRESS
1ST SESSION

H. R. 3553

To allow a credit against income tax for employers who pay their Federal contractor employees compensation lost by reason of the Federal Government shutdown.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 20, 2013

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

A BILL

To allow a credit against income tax for employers who pay their Federal contractor employees compensation lost by reason of the Federal Government shutdown.

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. CREDIT FOR EMPLOYERS WHO PAY FEDERAL**
4 **CONTRACTOR EMPLOYEES COMPENSATION**
5 **LOST BY REASON OF SHUTDOWN.**

6 (a) IN GENERAL.—In the case of an employer whose
7 employees provide services to the Federal Government in
8 an applicable Federal building under a Federal contract,
9 there shall be allowed as a credit against the tax imposed

1 by chapter 1 of the Internal Revenue Code of 1986 for
2 the taxable year an amount equal to the sum of the shut-
3 down payments with respect to employees of the taxpayer
4 during the taxable year.

5 (b) DEFINITIONS.—For purposes of this section—

6 (1) APPLICABLE FEDERAL BUILDING.—The
7 term “applicable Federal building” means any build-
8 ing used for official purposes by any office or entity
9 over which the Committee on House Administration
10 of the House of Representatives has jurisdiction
11 under the Rules of the House of Representatives
12 during the One Hundred Thirteenth Congress.

13 (2) SHUTDOWN PAYMENTS.—

14 (A) IN GENERAL.—The term “shutdown
15 payments” means any payment which is made
16 by the employer to an individual with respect to
17 the shutdown period that represents all or a
18 portion of the wages the individual would have
19 received from the employer if the individual
20 were performing services for the employer
21 under such Federal contract during the shut-
22 down period.

23 (B) SHUTDOWN PERIOD.—The term
24 “shutdown period” means the period of partial
25 Federal Government shutdown resulting from

1 the lapse in Federal appropriations beginning
2 on October 1, 2013, and ending on October 16,
3 2013.

4 (c) SPECIAL RULES.—For purposes of this section—

5 (1) TREATED AS PART OF BUSINESS CREDIT.—

6 The credit determined under subsection (a) shall be
7 treated as a credit listed in section 38(b) for the tax-
8 able year (and not allowed separately under sub-
9 section (a)).

10 (d) TERMINATION.—This section shall not apply to
11 any payments made in any taxable year beginning after
12 December 31, 2014.

○