

115TH CONGRESS
2D SESSION

S. 3412

To amend the Internal Revenue Code of 1986 to extend the employer credit for paid family and medical leave, and for other purposes.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 6, 2018

Mrs. FISCHER (for herself, Mr. KING, and Mr. HELLER) 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 to extend the employer credit for paid family and medical leave, 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 “Paid Family Leave
5 Pilot Extension Act of 2018”.

6 **SEC. 2. EMPLOYER CREDIT FOR PAID FAMILY AND MED-**
7 **ICAL LEAVE.**

8 (a) PROGRAM EXTENSION.—Section 45S(i) of the In-
9 ternal Revenue Code of 1986 is amended by striking “De-
10 cember 31, 2019” and inserting “December 31, 2022”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2019.

4 **SEC. 3. GAO STUDY OF IMPACT OF TAX CREDIT TO PRO-**
5 **MOTE ACCESS TO PAID FAMILY AND MED-**
6 **ICAL LEAVE.**

7 (a) STUDY.—Not later than June 30, 2022, the
8 Comptroller General of the United States, in consultation
9 with the Secretary of the Treasury and the Secretary of
10 Labor, shall—

11 (1) complete a study that—

12 (A) examines the effectiveness of the tax
13 credit for paid family and medical leave author-
14 ized under section 45S of the Internal Revenue
15 Code of 1986 in terms of—

16 (i) increasing access to paid family
17 and medical leave among qualifying em-
18 ployees;

19 (ii) promoting the creation of new
20 paid family and medical leave policies
21 among eligible employers;

22 (iii) increasing the generosity of exist-
23 ing paid family and medical leave policies
24 among eligible employers; and

1 (iv) incenting employee or employer
2 behavior that might not otherwise have oc-
3 curred in the absence of the credit;

4 (B) provides recommendations for ways to
5 modify or enhance the tax credit to further pro-
6 mote access to paid family and medical leave
7 for qualifying employees; and

8 (C) provides suggestions of alternative
9 policies that Federal and State governments
10 could implement to increase access to paid fam-
11 ily and medical leave, particularly among quali-
12 fying employees; and

13 (2) prepare and submit a report to the Com-
14 mittee on Finance of the Senate and the Committee
15 on Ways and Means of the House of Representatives
16 setting forth the conclusions of the study conducted
17 under paragraph (1) in such a manner that the rec-
18 ommendations included in the report can inform fu-
19 ture legislative action.

20 Such report shall also be made publicly available via the
21 website of the Government Accountability Office.

22 (b) PROHIBITION.—In carrying out the requirements
23 of this section, the Comptroller General of the United
24 States may request qualitative and quantitative informa-
25 tion from employers and employees claiming the credit

1 under section 45S of the Internal Revenue Code of 1986,
2 but nothing in this section shall be construed as man-
3 dating additional reporting requirements for such employ-
4 ers or employees beyond what is already required by law.

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