

116TH CONGRESS  
2D SESSION

# H. R. 6219

To amend the Internal Revenue Code of 1986 to allow a credit against tax for telework, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 12, 2020

Mr. SPANO (for himself and Mr. BUDD) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow a credit against tax for telework, 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 “Safeguarding Ameri-  
5       cans From Epidemics at Work Act of 2020” or “SAFE  
6       at Work Act of 2020”.

7       **SEC. 2. CREDIT FOR TELEWORK.**

8       (a) IN GENERAL.—Subpart D of part IV of sub-  
9       chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by adding at the end the following new  
2 section:

3 **“SEC. 45U. TELEWORK CREDIT.**

4 “(a) ALLOWANCE OF CREDIT.—

5 “(1) IN GENERAL.—For purposes of section 38,  
6 the telework credit for the taxable year is an amount  
7 equal to the product of—

8 “(A) \$100, multiplied by

9 “(B) the number of qualified telework em-  
10 ployees of the taxpayer in each month of the  
11 taxable year.

12 “(b) DEFINITIONS.—For purposes of this section—

13 “(1) QUALIFIED TELEWORK EMPLOYEE.—

14 “(A) IN GENERAL.—The term ‘qualified  
15 telework employee’ means, for a month in the  
16 taxable year, an employee who teleworks not  
17 fewer than 12 regularly scheduled business days  
18 during such month.

19 “(B) SERVICE REQUIREMENT.—An indi-  
20 vidual shall be considered an employee for a  
21 month if such individual is an employee on the  
22 first day and last day of such month.

23 “(2) TELEWORK.—The term ‘telework’ means  
24 an arrangement under which an employee performs  
25 the duties and responsibilities of such employee’s

1 employment position, and other activities authorized  
2 by the employer, from a worksite approved by the  
3 employer other than the location from which the em-  
4 ployee would otherwise work.

5 “(c) SPECIAL RULES.—

6 “(1) AGGREGATION.—All taxpayers which are  
7 treated as a single employer under subsections (a)  
8 and (b) of section 52 shall be treated as a single em-  
9 ployer for purposes of this section.

10 “(2) DENIAL OF DOUBLE BENEFIT.—No deduc-  
11 tion or credit shall be allowed under any other provi-  
12 sion of this chapter with respect to the amount of  
13 the credit determined under this section.

14 “(d) TERMINATION.—This section shall not apply to  
15 taxable years beginning after December 31, 2021.”.

16 (b) CONFORMING AMENDMENTS.—

17 (1) Section 38(b) of the Internal Revenue Code  
18 of 1986 is amended by striking “plus” at the end of  
19 paragraph (32), by striking the period at the end of  
20 paragraph (33) and inserting “, plus”, and by add-  
21 ing at the end the following new paragraph:

22 “(34) the telework credit determined under sec-  
23 tion 45U(a).”.

24 (2) The table of sections for subpart D of part  
25 IV of subchapter A of chapter 1 of such Code is

1       amended by inserting after the item relating to sec-  
 2       tion 45T the following new item:

“45U. Telework Credit.”.

3   **SEC. 3. 2-PERCENT FLOOR ON MISCELLANEOUS ITEMIZED**  
 4                   **DEDUCTIONS REINSTATED FOR CERTAIN**  
 5                   **YEARS.**

6       Section 67(g) of the Internal Revenue Code of 1986  
 7   is amended to read as follows:

8       “(g) SUSPENSION FOR CERTAIN TAXABLE YEARS.—  
 9   Notwithstanding subsection (a), no miscellaneous itemized  
 10   deduction shall be allowed for any taxable year—

11               “(1) beginning after December 31, 2017, and  
 12       before January 1, 2020, and

13               “(2) beginning after December 31, 2021, and  
 14       before January 1, 2026.”.

15   **SEC. 4. OVERALL LIMITATION ON ITEMIZED DEDUCTIONS**  
 16                   **REINSTATED FOR CERTAIN YEARS.**

17       Section 68(f) of the Internal Revenue Code of 1986  
 18   is amended to read as follows:

19       “(f) SECTION SHALL NOT APPLY.—This section  
 20   shall not apply to any taxable year—

21               “(1) beginning after December 31, 2017, and  
 22       before January 1, 2020, and

23               “(2) beginning after December 31, 2021, and  
 24       before January 1, 2026.”.

1   **SEC. 5. EFFECTIVE DATE.**

2           The amendments made by this Act shall apply to tax-  
3   able years beginning after December 31, 2019.

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