

116TH CONGRESS
2D SESSION

H. R. 8977

To require employers to provide training to employees whose jobs are in danger of being changed or replaced due to technology, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 16, 2020

Mrs. DINGELL (for herself and Mr. DESAULNIER) introduced the following bill; which was referred to the Committee on Education and Labor, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To require employers to provide training to employees whose jobs are in danger of being changed or replaced due to technology, 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 “Workers’ Right to
5 Training Act”.

6 **SEC. 2. DEFINITIONS.**

7 In this Act:

1 (1) AFFECTED EMPLOYEE.—The term “af-
2 fected employee” means an employee who may rea-
3 sonably be expected to experience a change in em-
4 ployment position or an employment loss as a con-
5 sequence of the use of technology by the employer of
6 the employee.

7 (2) CHANGE IN EMPLOYMENT POSITION.—The
8 term “change in employment position” means a ma-
9 terial change—

10 (A) in pay or benefits, working conditions,
11 or schedule of an employee; or

12 (B) that results in an unreasonable com-
13 mute for the employee.

14 (3) COMMITTEE OF EMPLOYEES.—The term
15 “committee of employees” means a committee of
16 nonsupervisory, nonmanagerial employees of an em-
17 ployer.

18 (4) EMPLOYEE.—The term “employee” means
19 any individual who provides labor or services for re-
20 muneration by an employer, unless the employer
21 demonstrates that all of the following conditions are
22 satisfied:

23 (A) The individual is free from the control
24 and direction of the hiring entity in connection
25 with the performance of the work, both under

1 the contract for the performance of the work
2 and in fact.

3 (B) The individual performs work that is
4 outside the usual course of the hiring entity's
5 business.

6 (C) The individual is customarily engaged
7 in an independently established trade, occupa-
8 tion, or business of the same nature as that in-
9 volved in the work performed.

10 (5) EMPLOYER.—

11 (A) IN GENERAL.—The term “employer”
12 means any business enterprise, including the
13 nominal employer and any entity that is a par-
14 ent of, or is integrated with, the business enter-
15 prise, that—

16 (i) is engaged in interstate commerce
17 or in the production of goods or services
18 for interstate commerce; and

19 (ii) employs not less than 25 employ-
20 ees, including part-time employees.

21 (B) MULTIPLE EMPLOYERS.—Two or more
22 business enterprises shall each be considered an
23 employer with respect to an employee, if each
24 such business enterprise codetermines or shares
25 control over the employee's essential terms and

1 conditions of employment. In determining
2 whether multiple business enterprises are em-
3 ployers of an employee—

4 (i) it shall be relevant to consider
5 whether each enterprise has—

6 (I) direct control and indirect
7 control over the terms and conditions
8 of the employee;

9 (II) reserved authority to control
10 such terms and conditions; and

11 (III) control over such terms and
12 conditions exercised by a person in
13 fact; and

14 (ii) the existence of indirect control or
15 reserved authority alone by a business en-
16 terprise may be sufficient to establish the
17 employer relationship, given specific facts
18 and circumstances.

19 (C) DEFINITIONS.—For the purposes of
20 this paragraph:

21 (i) INTEGRATED.—The term “inte-
22 grated”, when used with respect to a busi-
23 ness enterprise, means a business enter-
24 prise whose relationship with another busi-
25 ness enterprise includes—

- 1 (I) common ownership;
- 2 (II) common directors or officers;
- 3 (III) de facto exercise of control;
- 4 (IV) unity of personnel policies
- 5 emanating from a common source; or
- 6 (V) dependency of operations.

7 (ii) PARENT.—The term “parent”
8 means a business enterprise that partici-
9 pates directly or indirectly in making deci-
10 sions that affect employees of another
11 business enterprise.

12 (6) EMPLOYMENT LOSS.—The term “employ-
13 ment loss” means—

14 (A) an employment termination, other than
15 a discharge for cause, voluntary departure, or
16 retirement; or

17 (B) a reduction in hours of work of more
18 than 50 percent during each month of any 6-
19 month period.

20 (7) INSTITUTION OF HIGHER EDUCATION.—The
21 term “institution of higher education” has the
22 meaning given the term in section 101 of the Higher
23 Education Act of 1965 (20 U.S.C. 1001).

24 (8) RECOGNIZED POSTSECONDARY CREDEN-
25 TIAL.—The term “recognized postsecondary creden-

1 tial” has the meaning given the term in section 3 of
2 the Workforce Innovation and Opportunity Act (29
3 U.S.C. 3102).

4 (9) REGISTERED APPRENTICESHIP.—The term
5 “registered apprenticeship” means an apprenticeship
6 registered under the Act of August 16, 1937 (com-
7 monly known as the “National Apprenticeship Act”;
8 50 Stat. 664, chapter 663; 29 U.S.C. 50 et seq.).

9 (10) REPRESENTATIVE.—The term “represent-
10 ative” means an exclusive representative of employ-
11 ees within the meaning of section 9(a) or 8(f) of the
12 National Labor Relations Act (29 U.S.C. 159(a),
13 158(f)) or section 2 of the Railway Labor Act (45
14 U.S.C. 152).

15 (11) TECHNOLOGY.—

16 (A) IN GENERAL.—The term “technology”
17 means a computerized process used to create
18 value at a business enterprise, including auto-
19 mation, artificial intelligence, robotics, personal
20 computing, information technology, and e-com-
21 merce.

22 (B) REGULATIONS.—The Secretary of
23 Labor, in consultation with the Secretary of
24 Commerce, shall promulgate regulations further

1 defining the term “technology” for purposes of
2 this Act.

3 **SEC. 3. BARGAINING AND NOTICE REQUIRED BEFORE USE**
4 **OF EMPLOYMENT-CHANGING OR EMPLOY-**
5 **MENT-ELIMINATING TECHNOLOGY.**

6 (a) BARGAINING WITH EMPLOYEES BEFORE USE OF
7 EMPLOYMENT-CHANGING OR EMPLOYMENT-ELIMINATING
8 TECHNOLOGY.—

9 (1) IN GENERAL.—Not later than 180 days be-
10 fore providing any notices under subsection (b), an
11 employer that intends to use technology that will re-
12 sult in a change in employment position or an em-
13 ployment loss to any employees of the employer shall
14 engage in bargaining with such employees through
15 their chosen representative in order to ensure the
16 technology is procured and implemented in a way
17 that incorporates the skills and roles of the employ-
18 ees of the employer.

19 (2) CHOSEN REPRESENTATIVES.—An employer
20 shall carry out the bargaining required under para-
21 graph (1) with—

22 (A) in the case of affected employees who
23 are represented by a labor organization for pur-
24 poses of collective bargaining, a representative
25 from the labor organization; or

1 (B) in the case of affected employees who
2 are not represented by a labor organization for
3 purposes of collective bargaining, with a com-
4 mittee of employees who are elected by their
5 peers for purposes of the bargaining.

6 (3) MEDIATION UPON FAILURE TO AGREE.—

7 (A) REQUEST.—If an employer and the
8 chosen representative of employees are unable
9 to obtain an agreement under paragraph (1) by
10 180 days after the commencement of the bar-
11 gaining, the parties shall notify the Federal Me-
12 diation and Conciliation Service of the failure to
13 reach agreement and request mediation.

14 (B) ROLE OF SERVICE.—The Federal Me-
15 diation and Conciliation Service shall, upon re-
16 ceiving a request under subparagraph (A),
17 promptly communicate with the parties and
18 work to bring the parties to agreement through
19 mediation and conciliation.

20 (4) INTERACTION WITH NLRA.—A committee of
21 employees constituted for purposes of this subsection
22 shall not be found to constitute a labor organization,
23 as defined in section 2 of the National Labor Rela-
24 tions Act (29 U.S.C. 152).

1 (b) NOTICE TO EMPLOYEES FOR CHANGE IN EM-
2 PLOYMENT POSITIONS.—

3 (1) IN GENERAL.—An employer that intends to
4 use technology that will result in a change in em-
5 ployment position for one or more employees of the
6 employer shall, not later than 180 days before any
7 such change in employment position, provide written
8 notice signed by the employer’s authorized rep-
9 resentative—

10 (A) of the technology, including a descrip-
11 tion of the technology, and the impact of the
12 technology on employment positions, including
13 which employment positions will be impacted
14 and whether any new positions will be created;
15 and

16 (B) regarding the required training that
17 the employer will provide under section 4.

18 (2) PROVISION OF NOTICE.—The written notice
19 under paragraph (1) shall be—

20 (A) provided to each chosen representative
21 of the affected employees, as of the date of the
22 notice, and to each affected employee;

23 (B) distributed electronically if the em-
24 ployer customarily communicates with its em-
25 ployees through electronic communications; and

1 (C) posted publicly in conspicuous loca-
2 tions in the workplace, including all places
3 where notices to employees are commonly post-
4 ed by the employer.

5 (c) NOTICE TO EMPLOYEES SUBJECT TO AN EM-
6 PLOYMENT LOSS.—An employer that intends to use tech-
7 nology that will cause an employment loss for one or more
8 employees of the employer shall, not later than 270 days
9 before any such employment loss, provide and post written
10 notice that includes the information described in sub-
11 section (b)(1), in the same manner as described in sub-
12 section (b)(2).

13 **SEC. 4. REQUIRED TRAINING AND BENEFITS.**

14 (a) CHANGES IN EMPLOYMENT POSITION.—

15 (1) IN GENERAL.—An employer who is required
16 under section 3(b) to provide notice of technology
17 that will result in a change in employment position
18 and require different skills due to the use of tech-
19 nology for one or more employees shall, beginning
20 not later than 180 days before changing employee
21 positions due to technology, provide on-the-job train-
22 ing described in paragraph (2) to each affected em-
23 ployee who will be impacted by the technology.

24 (2) TYPE OF TRAINING.—The training provided
25 under paragraph (1) shall—

1 (A) be training that prepares the employee
2 to be able to fulfill the new duties of the posi-
3 tion, without regard to the length of time the
4 training will take; and

5 (B) be supplemented, as necessary, by em-
6 ployer-paid training—

7 (i) through a registered apprentice-
8 ship program;

9 (ii) that leads to a recognized postsec-
10 ondary credential (which may be an indus-
11 try-recognized credential) offered by an in-
12 stitution of higher education; or

13 (iii) that leads to an industry-recog-
14 nized credential offered by a nonprofit or-
15 ganization that is an eligible provider
16 under section 122(d) of the Workforce In-
17 novation and Opportunity Act (29 U.S.C.
18 3152(d)).

19 (b) EMPLOYMENT LOSS.—

20 (1) PRIORITY AND TRAINING.—An employer
21 who is required under section 3(c) to provide notice
22 of technology that will result in employment loss for
23 one or more employees of the employer shall—

1 (A) give hiring priority to affected employ-
2 ees for any new or open positions of the em-
3 ployer for 1 year after the date of the notice;

4 (B) beginning not later than 180 days be-
5 fore the employment loss, provide job training
6 described in paragraph (2) for not less than 1
7 year to prepare the employee for—

8 (i) another position with the employer
9 that provides wages comparable to the em-
10 ployee's original position; or

11 (ii) an occupation that provides wages
12 comparable to the employee's original posi-
13 tion with a different employer; and

14 (C) on the day that the employee experi-
15 ences the employment loss, provide the affected
16 employee with 6 months of severance pay, in a
17 total amount equal to 6 months of the employ-
18 ee's wages in the employee's prior position.

19 (2) TYPE OF TRAINING.—

20 (A) IN GENERAL.—The training provided
21 under paragraph (1) (except for training de-
22 scribed in paragraph (1)(B)(ii)) shall be train-
23 ing that is—

24 (i) chosen by the employee; and

1 (ii) provided at the worksite or supple-
2 mented as necessary by employer-paid
3 training—

4 (I) through a registered appren-
5 ticeship program; or

6 (II) that leads to a recognized
7 postsecondary credential offered by an
8 institution of higher education.

9 (B) OFFSITE TRAINING RULES.—If train-
10 ing required under subparagraph (A) is supple-
11 mented by offsite training, then the employer
12 shall permit the employee to participate in that
13 training during work hours, as long as the em-
14 ployee works a minimum of 15 hours a week.

15 (C) TRAINING FOR A NEW OCCUPATION.—
16 In the case of an employer who chooses to pro-
17 vide training under paragraph (1)(B)(ii) to an
18 affected employee, the employer shall provide
19 the employee with a voucher of \$8,000 that the
20 employee may use at any eligible provider of
21 training services under section 122 of the
22 Workforce Innovation and Opportunity Act (29
23 U.S.C. 3152).

24 (c) BASIC SKILLS TRAINING.—

1 (1) IN GENERAL.—If an employee subject to a
2 change in employment position or employment loss
3 would need, in addition to job training for a new po-
4 sition, additional basic skills (such as a high school
5 diploma or its equivalent) to meet the requirements
6 for the new employment position, the employer of
7 the employee shall provide the employee with 180
8 days of training to assist the employee in gaining
9 the minimum basic skills necessary.

10 (2) INTERACTION WITH OTHER TRAINING.—
11 Basic skills training provided to an employee under
12 this subsection, and the 180-day period for its provi-
13 sion, shall be in addition to any other training to
14 which the employee has a right under this Act.

15 (3) LOCATION OF TRAINING.—The basic skills
16 training provided under paragraph (1) may be pro-
17 vided through an on-site or off-site basic skills pro-
18 gram.

19 (d) NO REDUCTION IN PAY.—An employer shall pro-
20 vide any training required under subsection (a), (b), or
21 (c) during the affected employee’s work hours and shall
22 not reduce an employee’s pay or benefits while the em-
23 ployee is receiving training.

24 (e) SOCIAL SECURITY ADMINISTRATION DOCU-
25 MENTATION.—An employer that provides an affected em-

1 ployee with any compensation under this section shall sub-
2 mit documentation to the Social Security Administration
3 to ensure that any compensation distributed to employees
4 under this Act is allocated to the appropriate calendar
5 year.

6 **SEC. 5. PROTECTIONS FOR EMPLOYEES.**

7 No employer shall discharge or in any manner dis-
8 criminate against any employee of the employer with re-
9 spect to the employee's compensation, terms, conditions,
10 or other privileges of employment because—

11 (1) the employee has received training or sever-
12 ance pay under this Act; or

13 (2) the employee (or an individual acting at the
14 request of the employee) has—

15 (A) requested new employment for the em-
16 ployee with the employer under this Act; or

17 (B) otherwise asserted or sought to enforce
18 the employee's rights under this Act.

19 **SEC. 6. ADMINISTRATION AND ENFORCEMENT OF RE-**
20 **QUIREMENTS.**

21 (a) **CIVIL ACTIONS AGAINST EMPLOYERS.—**

22 (1) **VIOLATIONS OF NOTICE, PAY, AND TRAIN-**
23 **ING REQUIREMENTS.—**

24 (A) **IN GENERAL.—**An affected employee
25 aggrieved of a violation of section 3, 4, or 5 by

1 an employer, or the chosen representative of
2 such affected employee, may bring a civil action
3 in accordance with this subsection.

4 (B) REMEDIES.—A court shall award an
5 affected employee who prevails in a civil action
6 brought under subparagraph (A)—

7 (i) subject to subparagraphs (C) and
8 (D)—

9 (I) any back pay or unpaid wages
10 due to the employee because of the
11 violation, at a rate of compensation
12 not less than the higher of—

13 (aa) the average regular rate
14 received by such employee during
15 the last year of the employee's
16 employment before the violation;
17 or

18 (bb) the final regular rate
19 received by such employee before
20 the violation;

21 (II) the cost of any benefits lost
22 under an employee benefit plan de-
23 scribed in section 3(3) of the Em-
24 ployee Retirement Income Security
25 Act of 1974 (29 U.S.C. 1002(3)) due

1 to the violation, including the cost of
2 medical expenses incurred during an
3 employment loss that would have been
4 covered under an employee benefit
5 plan if the violation had not occurred;
6 and

7 (III) any amounts due the em-
8 ployee under section 4(b)(1)(C);

9 (ii) any such amounts as appropriate
10 to remedy any violation of this Act, includ-
11 ing any punitive and consequential eco-
12 nomic damages, that the court determines
13 appropriate; and

14 (iii) any equitable relief, including in-
15 junctive relief, the court determines nec-
16 essary to remedy the violation of this Act,
17 which, for a violation of section 5, may in-
18 clude employment, reinstatement, pro-
19 motion, or any other appropriate relief.

20 (C) PERIOD.—The amount of damages
21 under subparagraph (B)(i) shall be calculated
22 for the period of the violation, up to a max-
23 imum of 60 days, but in no event for more than
24 one-half the number of days the employee was
25 employed by the employer.

1 (D) REDUCTIONS IN LIABILITY.—The
2 amount of damages—

3 (i) under subparagraph (B)(i)(I) shall
4 be reduced by—

5 (I) any wages paid by the em-
6 ployer to the employee for the period
7 of the violation;

8 (II) any voluntary and uncondi-
9 tional payment by the employer to the
10 employee that is not required by any
11 legal obligation; and

12 (III) any payment by the em-
13 ployer to a third party or trustee
14 (such as premiums for health benefits
15 or payments to a defined contribution
16 pension plan) on behalf of and attrib-
17 utable to the employee for the period
18 of the violation; and

19 (ii) under subparagraph (B)(i)(II)
20 may be reduced by crediting the employee
21 with service for all purposes under a de-
22 fined benefit pensions plan for the period
23 of the violation.

24 (2) VENUE.—An employee or a representative
25 of an employee may bring a civil action under para-

graph (1) on behalf of the employee, other similarly situated employees, or both, in—

(A) the judicial district in which the employer has its principal office; or

(B) a judicial district in which—

(i)(I) the violation is alleged to have occurred;

(II) the employment records relevant to such practice are maintained and administered; or

(III) the aggrieved individual would have worked but for the alleged unlawful employment practice; and

(ii) the employer is found.

(3) ATTORNEY'S FEES.—The court shall award an attorney's fee (including expert fees) that the court determines reasonable as part of the costs to a prevailing party in a civil action under paragraph (1).

(4) LIMITATION ON PRIVATE ACTION WHILE ACTION OF SECRETARY IS PENDING.—If the Secretary or the attorney general of a State has instituted an enforcement action under subsection (b), an individual employee may not bring an action under this subsection during the pendency of the proceeding

1 against any person with respect to whom the Sec-
2 retary has instituted the proceeding.

3 (b) ENFORCEMENT ACTIONS.—

4 (1) ACTIONS BY THE SECRETARY.—

5 (A) CIVIL ACTIONS.—The Secretary may
6 bring an action in any court of competent juris-
7 diction to recover on behalf of an employee rem-
8 edies described in subsection (a)(1).

9 (B) SUMS RECOVERED.—Any sums recov-
10 ered by the Secretary on behalf of an employee
11 under subsection (a)(1) shall be held in a spe-
12 cial deposit account and shall be paid, on order
13 of the Secretary, directly to each employee af-
14 fected. Any such sums not paid to an employee
15 because of inability to do so within a period of
16 3 years shall be credited as an offsetting collec-
17 tion to the appropriations account of the Sec-
18 retary for expenses for the administration of
19 this Act and shall remain available to the Sec-
20 retary until expended.

21 (C) ACTION TO COMPEL RELIEF BY SEC-
22 RETARY.—The district courts of the United
23 States shall have jurisdiction, for cause shown,
24 over an action brought by the Secretary to re-
25 strain the withholding of payment of back pay,

1 benefits, or other compensation, plus interest,
2 found by the court to be due to employees
3 under this Act.

4 (2) STATE ENFORCEMENT.—In any case in
5 which the attorney general of a State has reason to
6 believe that an interest of employees of that State
7 has been or is threatened or adversely affected by a
8 violation of this Act, the attorney general of the
9 State may, as *parens patriae*, bring a civil action on
10 behalf of the employees of the State in an appro-
11 priate State court or district court of the United
12 States to obtain any relief described in paragraph
13 (1)(A) on behalf of residents in the State. Any sums
14 recovered by the State shall be administered by the
15 attorney general of the State in the same manner as
16 described in paragraph (1)(B).

17 (c) CIVIL FINES.—

18 (1) IN GENERAL.—Any employer who violates
19 the provisions of section 3, 4, or 5 shall be subject
20 to a civil fine, assessed by the Secretary of Labor,
21 of not more than \$5,000 for each employee and for
22 each day of such violation.

23 (2) RULE OF CONSTRUCTION.—Nothing in
24 paragraph (1) shall be construed to preclude an em-
25 ployee of an employer assessed a civil fine under

1 such paragraph from bringing a civil action against
2 the employer under subsection (a).

3 (3) GOOD FAITH.—If an employer that has vio-
4 lated this Act proves to the satisfaction of the court
5 that the act or omission that violated this Act was
6 in good faith and that the employer had reasonable
7 grounds for believing that the act or omission was
8 not a violation of this Act, the court may, in its dis-
9 cretion, reduce the civil fine under this subsection.

10 **SEC. 7. RULES REGARDING RIGHTS AND REMEDIES.**

11 (a) RIGHTS AND REMEDIES NOT SUBJECT TO WAIV-
12 ER.—

13 (1) IN GENERAL.—The rights and remedies
14 provided under this Act (including the right to main-
15 tain a civil action) may not be waived, deferred, or
16 lost pursuant to any agreement or settlement other
17 than an agreement or settlement described in para-
18 graph (2).

19 (2) AGREEMENT OR SETTLEMENT.—An agree-
20 ment or settlement referred to in paragraph (1) is
21 an agreement or settlement negotiated by the Sec-
22 retary, an attorney general of any State, a private
23 attorney on behalf of affected employees, or a des-
24 ignated representative of affected employees under
25 the National Labor Relations Act (29 U.S.C. 151 et

1 seq.) or the Railway Labor Act (45 U.S.C. 151 et
2 seq.).

3 (b) INTERACTION WITH OTHER RIGHTS AND REM-
4 EDIES.—The rights and remedies provided to employees
5 by this Act are in addition to, and not in lieu of, any other
6 contractual or statutory rights and remedies of the em-
7 ployees, and are not intended to alter or affect such rights
8 and remedies, except that the period of notification re-
9 quired by this Act shall run concurrently with any period
10 of notification required by contract or by any other stat-
11 ute.

12 (c) EFFECT ON OTHER LAWS.—The giving of notice
13 pursuant to this Act, if done in good faith compliance with
14 this Act, shall not constitute a violation of the National
15 Labor Relations Act (29 U.S.C. 151 et seq.) or the Rail-
16 way Labor Act (45 U.S.C. 151 et seq.).

17 **SEC. 8. LIMITED REGULATORY AUTHORITY.**

18 (a) IN GENERAL.—Except as provided in section
19 2(11)(B), the Secretary of Labor shall not have authority
20 to promulgate regulations to carry out this Act. The Sec-
21 retary of Labor may provide guidance that describes—

22 (1) the methods by which employers may pro-
23 vide for appropriate service of notice of bargaining
24 period under section 3(a) and notice of change in
25 employment position or loss of employment under

1 subsection (b) or (c) of section 3 to employees and
 2 to representatives of employees;

3 (2) how an employer may comply with the re-
 4 quirement to publicly post such notice under sub-
 5 sections (b) and (c) of section 3; and

6 (3) what constitutes good faith under section
 7 6(c)(3) for employers.

8 (b) METHODS OF NOTICE TO AFFECTED EMPLOY-
 9 EES.—The mailing of notice to an employee’s last known
 10 address or inclusion of notice in the employee’s paycheck
 11 will be considered acceptable methods for fulfillment of the
 12 employer’s obligation to give notice to each affected em-
 13 ployee under subsections (b)(2)(A) and (c) of section 3.

14 **SEC. 9. EXEMPTION OF CERTAIN PAYMENTS RELATED TO**
 15 **EMPLOYMENT LOSS FROM GROSS INCOME.**

16 (a) IN GENERAL.—Part III of subchapter B of chap-
 17 ter 1 of the Internal Revenue Code of 1986 is amended
 18 by inserting after section 103 the following new section:

19 **“SEC. 103A. CERTAIN PAYMENTS RELATED TO EMPLOY-**
 20 **MENT LOSS.**

21 **“(a) IN GENERAL.—**In the case of an employee who
 22 has experienced an employment loss, gross income shall
 23 not include any of the following amounts related to such
 24 employment loss:

1 “(1) Any severance pay provided pursuant to
2 section 4(b)(1)(C) of the Workers’ Right to Training
3 Act.

4 “(2) Any amount received as a voucher for
5 training services pursuant to section 4(b)(2)(C) of
6 such Act.

7 “(3) Any back pay awarded by court pursuant
8 to section 6(a)(1)(B)(i)(I) of such Act.

9 “(b) DEFINITIONS.—The terms ‘employee’, ‘em-
10 ployer’, and ‘employment loss’ have the same meaning
11 given such terms under section 2 of the Workers’ Right
12 to Training Act.”.

13 (b) CONFORMING AMENDMENT.—The table of sec-
14 tions for part III of subchapter B of chapter 1 of the In-
15 ternal Revenue Code of 1986 is amended by inserting
16 after the item related to section 103 the following new
17 item:

“Sec. 103A. Certain payments related to employment loss.”.

18 (c) EFFECTIVE DATE.—The amendments made by
19 this section shall apply to taxable years beginning after
20 December 31, 2019.

○