

**SEC. 202. EMPLOYER CREDIT FOR PAID FAMILY AND MEDICAL LEAVE.**

(a) IN GENERAL.—

(1) ALLOWANCE OF CREDIT.—Subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

**“SEC. 45S. EMPLOYER CREDIT FOR PAID FAMILY AND MEDICAL LEAVE.**

“(a) IN GENERAL.—For purposes of section 38, in the case of an eligible employer, the paid family and medical leave credit is an amount equal to 25 percent of the amount of wages paid to qualifying employees during any period in which such employees are on family and medical leave.

(b) LIMITATIONS.—

“(1) IN GENERAL.—The credit allowed under subsection (a) with respect to any employee for any taxable year shall not exceed the lesser of—

“(A) \$4,000, or

“(B) the product of the wages normally paid to such employee for each hour (or fraction thereof) of services performed for the employer and the number of hours (or fraction thereof) for which family and medical leave is taken.

For purposes of subparagraph (B), in the case of any employee who is not paid on an hourly basis, the wages of such employee shall be prorated to an hourly basis under regulations established by the Secretary, in consultation with the Secretary of Labor.

“(2) MAXIMUM AMOUNT OF LEAVE SUBJECT TO CREDIT.—The amount of family and medical leave that may be taken into account with respect to any employee under subsection (a) for any taxable year shall not exceed 12 weeks.

“(c) ELIGIBLE EMPLOYER.—For purposes of this section—

“(1) IN GENERAL.—The term ‘eligible employer’ means any employer who has in place a policy that meets the following requirements:

“(A) The policy provides—

“(i) all qualifying full-time employees with not less than 4 weeks of annual paid family and medical leave, and

“(ii) all qualifying employees who are not full-time employees with an amount of annual paid family and medical leave that bears the same ratio to 4 weeks as—

“(I) the number of hours the employee is expected to work during any week, bears to

“(II) the number of hours an equivalent qualifying full-time employee is expected to work during the week.

“(B) The policy requires that the rate of payment under the program is not less than 100 percent of the wages normally paid to such employee for services performed for the employer.

“(2) SPECIAL RULE FOR CERTAIN EMPLOYERS.—

“(A) IN GENERAL.—An added employer shall not be treated as an eligible employer unless such employer provides paid family and medical leave under a policy with a provision that states that the employer—

“(i) will not interfere with, restrain, or deny the exercise of or the attempt to exercise, any right provided under the policy, and

“(ii) will not discharge or in any other manner discriminate against any individual for opposing any practice prohibited by the policy.

“(B) ADDED EMPLOYER; ADDED EMPLOYEE.—For purposes of this paragraph—

“(i) ADDED EMPLOYEE.—The term ‘added employee’ means a qualifying employee who is not covered by title I of the Family and Medical Leave Act of 1993.

“(ii) ADDED EMPLOYER.—The term ‘added employer’ means an eligible employer (deter-

mined without regard to this paragraph), whether or not covered by that title I, who offers paid family and medical leave to added employees.

“(3) TREATMENT OF STATE-PAID BENEFITS.—For purposes of paragraph (1), any leave which is paid by a State or local government shall not be taken into account in determining the amount of paid family and medical leave provided by the employer.

“(4) NO INFERENCE.—Nothing in this subsection shall be construed as subjecting an employer to any penalty, liability, or other consequence (other than ineligibility for the credit allowed by reason of subsection (a)) for failure to comply with the requirements of this subsection.

“(d) QUALIFYING EMPLOYEES.—For purposes of this section, the term ‘qualifying employee’ means any employee (as defined in section 3(e) of the Fair Labor Standards Act of 1938) who has been employed by the employer for 1 year or more.

“(e) FAMILY AND MEDICAL LEAVE.—For purposes of this section, the term ‘family and medical leave’ means leave for any purpose described under subparagraph (A), (B), (C), (D), or (E) of paragraph (1), or paragraph (3), of section 102(a) of the Family and Medical Leave Act of 1993, whether the leave is provided under that Act or by a policy of the employer. Such term shall not include any leave provided as paid vacation leave, personal leave, or medical or sick leave (within the meaning of those 3 terms under section 102(d)(2) of that Act).

“(f) WAGES.—For purposes of this section, the term ‘wages’ has the meaning given such term by subsection (b) of section 3306 (determined without regard to any dollar limitation contained in such section). Such term shall not include any amount taken into account for purposes of determining any other credit allowed under this subpart.

“(g) ELECTION TO HAVE CREDIT NOT APPLY.—

“(1) IN GENERAL.—A taxpayer may elect to have this section not apply for any taxable year.

“(2) OTHER RULES.—Rules similar to the rules of paragraphs (2) and (3) of section 51(j) shall apply for purposes of this subsection.”.

(b) CREDIT PART OF GENERAL BUSINESS CREDIT.—Section 38(b) of the Internal Revenue Code of 1986 is amended by striking “plus” at the end of paragraph (35), by striking the period at the end of paragraph (36) and inserting “, plus”, and by adding at the end the following new paragraph:

“(37) in the case of an eligible employer (as defined in section 45S(c)), the paid family and medical leave credit determined under section 45S(a).”.

(c) CREDIT ALLOWED AGAINST AMT.—Subparagraph (B) of section 38(c)(4) of the Internal Revenue Code of 1986 is amended by redesignating clauses (vii) through (ix) as clauses (vii) through (x), respectively, and by inserting after clause (vi) the following new clause:

“(vii) the credit determined under section 45S.”.

(d) CONFORMING AMENDMENTS.—

(1) DENIAL OF DOUBLE BENEFIT.—Section 280C(a) of the Internal Revenue Code of 1986 is amended by inserting “45S(a),” after “45P(a).”.

(2) ELECTION TO HAVE CREDIT NOT APPLY.—Section 6501(m) of such Code is amended by inserting “45S(g),” after “45H(g).”.

(3) CLERICAL AMENDMENT.—The table of sections for subpart D of part IV of subchapter A of chapter 1 of such Code is amended by adding at the end the following new item:

“Sec. 45S. Employer credit for paid family and medical leave.”.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable

years beginning after the date of the enactment of this Act.

**SA 3690.** Mr. REID (for Mr. RUBIO) proposed an amendment to the resolution S. Res. 462, recognizing the Khmer and Lao/Hmong Freedom Fighters of Cambodia and Laos for supporting and defending the United States Armed Forces during the conflict in Southeast Asia; as follows:

Strike the seventh and eight whereas clauses of the preamble and insert the following:

Whereas the Khmer National Armed Forces of Cambodia facilitated the evacuation of the United States Embassy in Phnom Penh on April 12, 1975, by continuing to fight Khmer Rouge forces as the forces advanced upon the capital;

**NOTICES OF HEARINGS****COMMITTEE ON ENERGY AND NATURAL RESOURCES**

Ms. LANDRIEU. Mr. President, I would like to announce for the information of the Senate and the public that a hearing has been scheduled before the Senate Committee on Energy and Natural Resources. The hearing will be held on Tuesday, July 29, 2014, at 2:15 p.m., in room 366 of the Dirksen Senate Office Building.

The title of this hearing is “Breaking the Logjam at BLM: Examining Ways to More Efficiently Process Permits for Energy Production on Federal Lands.” The purpose of this hearing is to understand the obstacles in permitting more energy projects on Federal lands and to consider S. 279, the Public Land Renewable Energy Development Act of 2013, and S. 2440, the BLM Permit Processing Improvement Act of 2014, and related issues.

Because of the limited time available for the hearing, witnesses may testify by invitation only. However, those wishing to submit written testimony for the hearing record may do so by sending it to the Committee on Energy and Natural Resources, United States Senate, Washington, D.C. 20510-6150, or by e-mail to [Kristen\\_Granier@energy.senate.gov](mailto:Kristen_Granier@energy.senate.gov).

For further information, please contact Jan Brunner at (202) 224-3907 or Kristen Granier at (202) 224-1219.

**COMMITTEE ON HEALTH, EDUCATION, LABOR, AND PENSIONS**

Mr. HARKIN. Mr. President, I wish to announce that the Committee on Health, Education, Labor, and Pensions will meet on July 30, 2014, at 10:15 a.m., in room SD-430 of the Dirksen Senate Office Building, to conduct a hearing entitled “Paid Family Leave: The Benefits for Businesses and Working Families.”

For further information regarding this meeting, please contact Ashley Eden of the committee staff on (202) 224-9243.

# AUTHORITY FOR COMMITTEES TO MEET

## COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. REID. Mr. President, I ask unanimous consent that the Committee on Energy and Natural Resources be authorized to meet during the session of the Senate on July 24, 2014, at 10 a.m., in room SD-366 of the Dirksen Senate Office Building.

The PRESIDING OFFICER. Without objection, it is so ordered.

## COMMITTEE ON FINANCE

Mr. REID. Mr. President, I ask unanimous consent that the Committee on Finance be authorized to meet during the session of the Senate on July 24, 2014, at 10 a.m., in room SD-215 of the Dirksen Senate Office Building, to conduct a hearing entitled "Social Security: A Fresh Look at Workers' Disability Insurance."

The PRESIDING OFFICER. Without objection, it is so ordered.

## COMMITTEE ON FOREIGN RELATIONS

Mr. REID. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on July 24, 2014, at 10 a.m., to conduct a hearing entitled "Iraq at a Crossroads: Options for U.S. Policy."

The PRESIDING OFFICER. Without objection, it is so ordered.

## COMMITTEE ON HEALTH, EDUCATION, LABOR, AND PENSIONS

Mr. REID. Mr. President, I ask unanimous consent that the Committee on Health, Education, Labor, and Pensions be authorized to meet during the session of the Senate on July 24, 2014, at 10 a.m. in room SD-430 of the Dirksen Senate Office Building to conduct a hearing entitled "The Role of States in Higher Education."

The PRESIDING OFFICER. Without objection, it is so ordered.

## COMMITTEE ON HOMELAND SECURITY AND GOVERNMENTAL AFFAIRS

Mr. REID. Mr. President, I ask unanimous consent that the Committee on Homeland Security and Governmental Affairs be authorized to meet during the session of the Senate on July 24, 2014, at 10:30 a.m.

The PRESIDING OFFICER. Without objection, it is so ordered.

## COMMITTEE ON HOMELAND SECURITY AND GOVERNMENTAL AFFAIRS

Mr. REID. Mr. President, I ask unanimous consent that the Committee on Homeland Security and Governmental Affairs be authorized to meet during the session of the Senate on July 24, 2014, at 3:45 p.m.

The PRESIDING OFFICER. Without objection, it is so ordered.

## COMMITTEE ON THE JUDICIARY

Mr. REID. Mr. President, I ask unanimous consent that the Committee on the Judiciary be authorized to meet during the session of the Senate on July 24, 2014, at 10:15 a.m., in room SD-226 of the Dirksen Senate Office Building, to conduct a hearing entitled "Judicial Nominations."

The PRESIDING OFFICER. Without objection, it is so ordered.

## SUBCOMMITTEE ON EMERGENCY MANAGEMENT, INTERGOVERNMENTAL RELATIONS, AND THE DISTRICT OF COLUMBIA

Mr. REID. Mr. President, I ask unanimous consent that the Subcommittee on Emergency Management, Intergovernmental Relations, and the District of Columbia of the Committee on Homeland Security and Governmental Affairs be authorized to meet during the session of the Senate on July 24, 2014, at 2:30 p.m. to conduct a hearing entitled, "The Path to Efficiency: Making FEMA More Effective for Streamlined Disaster Operations."

The PRESIDING OFFICER. Without objection, it is so ordered.

## PRIVILEGES OF THE FLOOR

Mr. HARKIN. Mr. President, I ask unanimous consent that Chris Rescherer and Kylie Noble, interns with my personal office, be granted floor privileges for the remainder of the day's session.

The PRESIDING OFFICER. Without objection, it is so ordered.

## RECOGNIZING FREEDOM FIGHTERS OF CAMBODIA AND LAOS

Mr. REID. Madam President, I ask unanimous consent that the Senate proceed to the consideration of S. Res. 462.

The PRESIDING OFFICER. The clerk will report the resolution by title.

The assistant legislative clerk read as follows:

A resolution (S. Res. 462) recognizing the Khmer and Lao/Hmong Freedom Fighters of Cambodia and Laos for supporting and defending the United States Armed Forces during the conflict in Southeast Asia and for their continued support and defense of the United States.

There being no objection, the Senate proceeded to consider the resolution, which had been reported from the Committee on Foreign Relations, with an amendment to the title.

Mr. REID. Madam President, I ask unanimous consent that the resolution be agreed to, the Rubio amendment to the preamble, as amended, be agreed to, the amendment to the title be agreed to, and the motions to reconsider be made and laid upon the table.

The PRESIDING OFFICER. Without objection, it is so ordered.

The resolution (S. Res. 462) was agreed to.

The amendment (No. 3690) was agreed to, as follows:

Strike the seventh and eight whereas clauses of the preamble and insert the following:

Whereas the Khmer National Armed Forces of Cambodia facilitated the evacuation of the United States Embassy in Phnom Penh on April 12, 1975, by continuing to fight Khmer Rouge forces as the forces advanced upon the capital;

The preamble, as amended, was agreed to.

The resolution, with its preamble, as amended, reads as follows:

## S. RES. 462

Whereas the Khmer and Lao/Hmong Freedom Fighters (also known as the "Khmer and Lao/Hmong veterans") fought and died with United States Armed Forces during the conflict in Southeast Asia;

Whereas the Khmer and Lao/Hmong Freedom Fighters rescued United States pilots shot down in enemy-controlled territory and returned the pilots to safety;

Whereas the Khmer and Lao/Hmong Freedom Fighters retrieved and prevented from falling into enemy hands secret and sensitive information, technology, and equipment;

Whereas the Khmer and Lao/Hmong Freedom Fighters captured and destroyed enemy supplies and prevented enemy forces from using the supplies to kill members of the United States Armed Forces;

Whereas the Khmer and Lao/Hmong Freedom Fighters gathered and provided to the United States Armed Forces intelligence about enemy troop positions, movement, and strength;

Whereas the Khmer and Lao/Hmong Freedom Fighters provided food, shelter, and support to the United States Armed Forces;

Whereas the Khmer National Armed Forces of Cambodia facilitated the evacuation of the United States Embassy in Phnom Penh on April 12, 1975, by continuing to fight Khmer Rouge forces as the forces advanced upon the capital;

Whereas veterans of the Khmer Mobile Guerrilla Forces, the Lao/Hmong Special Guerrilla Units, and the Khmer Republic Armed Forces defended human rights, freedom of speech, freedom of religion, and freedom of representation and association; and

Whereas the Khmer and Lao/Hmong Freedom Fighters have not yet received official recognition from the United States Government for their heroic efforts and support: Now, therefore, be it

*Resolved*, That the Senate affirms and recognizes the Khmer and Lao/Hmong Freedom Fighters and the people of Cambodia and Laos for their support and defense of the United States Armed Forces and freedom of democracy in Southeast Asia.

The amendment to the title was agreed to, as follows:

Amend the title so as to read: "A resolution recognizing the Khmer and Lao/Hmong Freedom Fighters of Cambodia and Laos for supporting and defending the United States Armed Forces during the conflict in Southeast Asia."

## NATIONAL AIRBORNE DAY

Mr. REID. Madam President, I ask unanimous consent that the Senate proceed to the consideration of S. Res. 519.

The PRESIDING OFFICER. The clerk will report the resolution by title.

The assistant legislative clerk read as follows:

A resolution (S. Res. 519) designating August 16, 2014, as "National Airborne Day."

There being no objection, the Senate proceeded to consider the resolution.

Mr. REID. Madam President, I ask unanimous consent that the resolution be agreed to, the preamble be agreed to, and the motions to reconsider be laid upon the table, with no intervening action or debate.

The PRESIDING OFFICER. Without objection, it is so ordered.