

(1)), that paid leave shall not be considered to be family and medical leave under paragraph (1).

(3) Definitions

In this subsection, the terms “vacation leave”, “personal leave”, and “medical or sick leave” mean those 3 types of leave, within the meaning of section 102(d)(2) of that Act.

(f) Determinations made by Secretary of Treasury

For purposes of this section, any determination as to whether an employer or an employee satisfies the applicable requirements for an eligible employer (as described in subsection (c)) or qualifying employee (as described in subsection (d)), respectively, shall be made by the Secretary based on such information, to be provided by the employer, as the Secretary determines to be necessary or appropriate.

(g) 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.

(h) 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.

(i) Termination

This section shall not apply to wages paid in taxable years beginning after December 31, 2025.

(Added Pub. L. 115–97, title I, §13403(a)(1), Dec. 22, 2017, 131 Stat. 2135; amended Pub. L. 116–94, div. Q, title I, §142(a), Dec. 20, 2019, 133 Stat. 3234; Pub. L. 116–260, div. EE, title I, §119(a), Dec. 27, 2020, 134 Stat. 3051.)

Editorial Notes

REFERENCES IN TEXT

The Family and Medical Leave Act of 1993 and that Act, referred to in subsecs. (c)(2)(B) and (e)(1), (3), is Pub. L. 103–3, Feb. 5, 1993, 107 Stat. 6. Title I of the Act is classified generally to subchapter I (§2611 et seq.) of chapter 28 of Title 29, Labor. Section 102 of the Act is classified to section 2612 of Title 29. For complete classification of this Act to the Code, see Short Title note set out under section 2601 of Title 29 and Tables.

Section 3(e) of the Fair Labor Standards Act of 1938, referred to in subsec. (d), is classified to section 203(e) of Title 29, Labor.

AMENDMENTS

2020—Subsec. (i). Pub. L. 116–260 substituted “December 31, 2025” for “December 31, 2020”.

2019—Subsec. (i). Pub. L. 116–94 substituted “December 31, 2020” for “December 31, 2019”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2020 AMENDMENT

Pub. L. 116–260, div. EE, title I, §119(b), Dec. 27, 2020, 134 Stat. 3051, provided that: “The amendment made by

this section [amending this section] shall apply to wages paid in taxable years beginning after December 31, 2020.”

EFFECTIVE DATE OF 2019 AMENDMENT

Pub. L. 116–94, div. Q, title I, §142(b), Dec. 20, 2019, 133 Stat. 3234, provided that: “The amendment made by this section [amending this section] shall apply to wages paid in taxable years beginning after December 31, 2019.”

EFFECTIVE DATE

Section applicable to wages paid in taxable years beginning after Dec. 31, 2017, see section 13403(e) of Pub. L. 115–97, set out as an Effective Date of 2017 Amendment note under section 38 of this title.

§ 45T. Auto-enrollment option for retirement savings options provided by small employers

(a) In general

For purposes of section 38, in the case of an eligible employer, the retirement auto-enrollment credit determined under this section for any taxable year is an amount equal to—

- (1) \$500 for any taxable year occurring during the credit period, and
- (2) zero for any other taxable year.

(b) Credit period

For purposes of subsection (a)—

(1) In general

The credit period with respect to any eligible employer is the 3-taxable-year period beginning with the first taxable year for which the employer includes an eligible automatic contribution arrangement (as defined in section 414(w)(3)) in a qualified employer plan (as defined in section 4972(d)) sponsored by the employer.

(2) Maintenance of arrangement

No taxable year with respect to an employer shall be treated as occurring within the credit period unless the arrangement described in paragraph (1) is included in the plan for such year.

(c) Eligible employer

For purposes of this section, the term “eligible employer” has the meaning given such term in section 408(p)(2)(C)(i).

(Added Pub. L. 116–94, div. O, title I, §105(a), Dec. 20, 2019, 133 Stat. 3148.)

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section applicable to taxable years beginning after Dec. 31, 2019, see section 105(d) of Pub. L. 116–94, set out as an Effective Date of 2019 Amendment note under section 38 of this title.

§ 45U. Zero-emission nuclear power production credit

(a) Amount of credit

For purposes of section 38, the zero-emission nuclear power production credit for any taxable year is an amount equal to the amount by which—

- (1) the product of—
 - (A) 0.3 cents, multiplied by