

## S 1785

Back to Work Tax Credit

**Congress:** 112 (2011–2013, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Nov 2, 2011

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Nov 2, 2011)

**Official Text:** <https://www.congress.gov/bill/112th-congress/senate-bill/1785>

### Sponsor

**Name:** Sen. Blumenthal, Richard [D-CT]

**Party:** Democratic • **State:** CT • **Chamber:** Senate

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Nov 2, 2011

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Nov 2, 2011)

Back to Work Tax Credit - Amends the Internal Revenue Code to allow an increased work opportunity tax credit for the hiring of a qualified long-term unemployed individual. Defines "qualified long-term unemployed individual" as any individual who was not a student for at least six months during the one-year period ending on the hiring date and is certified as having aggregate periods of unemployment during the one-year period ending on the hiring date which equal or exceed six months. Allows tax-exempt charitable organizations or public institutions of higher education to claim the lesser of the amount of the work opportunity credit or the amount of payroll taxes paid during the calendar year for hiring qualified long-term unemployed individuals.

### Actions Timeline

- **Nov 2, 2011:** Introduced in Senate
- **Nov 2, 2011:** Read twice and referred to the Committee on Finance