

## S 2792

### Apprenticeship and Jobs Training Act of 2014

**Congress:** 113 (2013–2015, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Sep 11, 2014

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Sep 11, 2014)

**Official Text:** <https://www.congress.gov/bill/113th-congress/senate-bill/2792>

## Sponsor

**Name:** Sen. Cantwell, Maria [D-WA]

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

## Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Collins, Susan M. [R-ME]	R · ME		Sep 11, 2014

## Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 11, 2014

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

No related bills are listed.

Apprenticeship and Jobs Training Act of 2014 - Amends the Internal Revenue Code to allow employers a business-related tax credit for up to \$5,000 for the training of a qualified individual in a qualified apprenticeship program. Defines a "qualified individual" as an individual who: (1) is an apprentice participating in a qualified apprenticeship program, (2) has been employed in such a program for a period of at least seven months that ends within the taxable year, and (3) is not a highly compensated employee or a seasonal worker. Defines a "qualified apprenticeship program" as a program that: (1) provides qualified individuals with on-the-job training and instruction for a qualified occupation (i.e., a skilled trade occupation in a high-demand mechanical, technical, health care, or technology field); (2) is registered with the Office of Apprenticeship of the Department of Labor; and (3) maintains records relating to the qualified individual.

Allows a premature distribution, without penalty, from a tax-qualified retirement plan to an employee who is serving as a mentor. Defines a "mentor" as a working individual who: (1) has attained age 55; (2) works reduced hours and engages in mentoring activities for at least 20% of such hours; and (3) is responsible for the training and education of employees or students in an area of expertise for which such individual has a professional credential, certificate, or degree.

## **Actions Timeline**

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- **Sep 11, 2014:** Introduced in Senate
- **Sep 11, 2014:** Read twice and referred to the Committee on Finance.