

## S 2020

### Apprenticeship and Jobs Training Act of 2015

**Congress:** 114 (2015–2017, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Sep 9, 2015

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Sep 9, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/senate-bill/2020>

### Sponsor

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

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

### Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Collins, Susan M. [R-ME]	R · ME		Sep 9, 2015
Sen. Gillibrand, Kirsten E. [D-NY]	D · NY		Sep 9, 2015
Sen. Kaine, Tim [D-VA]	D · VA		Sep 9, 2015

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 9, 2015

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
114 HR 5761	Related bill	<b>Sep 19, 2016:</b> Referred to the Subcommittee on Health, Employment, Labor, and Pensions.
114 S 959	Related bill	<b>Apr 15, 2015:</b> Read twice and referred to the Committee on Finance.

## **Apprenticeship and Jobs Training Act of 2015**

This bill 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 or a qualified multi-employer apprenticeship program. The bill defines a "qualified individual" as an individual who: (1) is an apprentice participating in a qualified apprenticeship program or a qualified multi-employer apprenticeship program, (2) has been employed in either 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.

The bill defines "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. A "qualified multi-employer apprenticeship program" is a program in which multiple employers are required to contribute and that is maintained pursuant to one or more collective bargaining agreements.

The bill amends the Internal Revenue Code to allow a premature distribution, without penalty, from a tax-qualified retirement plan to an employee who is serving as a mentor. A "mentor" is defined 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 9, 2015:** Introduced in Senate
- **Sep 9, 2015:** Read twice and referred to the Committee on Finance.