

## HR 4178

### American Unemployed Worker Investment Act of 2015

**Congress:** 114 (2015–2017, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Dec 3, 2015

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Dec 3, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/house-bill/4178>

## Sponsor

**Name:** Rep. Lowenthal, Alan S. [D-CA-47]

**Party:** Democratic • **State:** CA • **Chamber:** House

## Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Cárdenas, Tony [D-CA-29]	D · CA		Dec 3, 2015
Rep. Kuster, Ann M. [D-NH-2]	D · NH		Dec 3, 2015
Rep. Chu, Judy [D-CA-27]	D · CA		Dec 7, 2015

## Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Dec 3, 2015

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

No related bills are listed.

## American Unemployed Worker Investment Act of 2015

This bill amends the Internal Revenue Code to: (1) extend the work opportunity tax credit through 2017; (2) allow a small business employer (i.e., an employer who employs more than 10 but fewer than 25 full-time employees throughout the taxable year) an increased work opportunity tax credit for hiring a qualified unemployment compensation recipient; and (3) allow tax-exempt organizations a work opportunity tax credit for hiring qualified unemployment compensation recipients.

The bill defines "qualified unemployment compensation recipient" as any individual who is certified as: (1) not being a student for at least six months during the one-year period ending on the hiring date, (2) being in receipt of unemployment compensation on the hiring date, and (3) having a hiring date during the two-year period which begins on the enactment of this Act.

The bill denies such credit unless: (1) the qualified unemployment compensation recipient is employed for not less than 35 hours per week for not less than 1 year, and (2) the number of full-time employees of the employer receiving such credit is increased by 1 for at least 1 year.

## Actions Timeline

---

- **Dec 3, 2015:** Introduced in House
- **Dec 3, 2015:** Referred to the House Committee on Ways and Means.