

S 1778

Patriot Employer Tax Credit Act

Congress: 115 (2017–2019, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Sep 7, 2017

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

Latest Action: Read twice and referred to the Committee on Finance. (Sep 7, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/senate-bill/1778>

Sponsor

Name: Sen. Brown, Sherrod [D-OH]

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

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Durbin, Richard J. [D-IL]	D · IL		Sep 7, 2017

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 7, 2017

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 HR 3925	Related bill	Oct 3, 2017: Referred to the House Committee on Ways and Means.

Patriot Employer Tax Credit Act

This bill amends the Internal Revenue Code to allow a Patriot employer a business-related tax credit equal to 10% of up to \$15,000 of wages paid to any employee in a taxable year.

The bill sets forth criteria for designation as a Patriot employer, including requirements that such employer: (1) maintains its headquarters in the United States and does not expatriate to avoid payment of U.S. income taxes, (2) complies with the employer mandate to provide minimum essential health care coverage to its employees under the Patient Protection and Affordable Care Act, (3) provides employees with paid sick leave or paid family and medical leave, (4) compensates at least 90% of its employees at an hourly rate that is at least 218% of the federal poverty level for an individual for the calendar year divided by 1,750 and provides at least 90% of its employees with a basic level of retirement benefits, (5) provides for differential wage payments to its employees who are members of the Uniformed Services, (6) has a written policy in place for the recruitment of employees who have served in the Uniformed Services or who are disabled, and (7) increases the number of its employees performing substantially all of their services inside the United States to offset the number of employees who work outside the United States.

Actions Timeline

- **Sep 7, 2017:** Introduced in Senate
- **Sep 7, 2017:** Read twice and referred to the Committee on Finance.