

S 2048

Investing in American Workers Act

Congress: 115 (2017–2019, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Oct 31, 2017

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

Latest Action: Read twice and referred to the Committee on Finance. (Oct 31, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/senate-bill/2048>

Sponsor

Name: Sen. Warner, Mark R. [D-VA]

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

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Casey, Robert P., Jr. [D-PA]	D · PA		Oct 31, 2017
Sen. Stabenow, Debbie [D-MI]	D · MI		Oct 31, 2017

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Oct 31, 2017

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 HR 5516	Related bill	Apr 16, 2018: Sponsor introductory remarks on measure. (CR H3330)

Investing in American Workers Act

This bill amends the Internal Revenue Code to allow a business-related tax credit for employers who increase worker training expenditures.

The credit is equal to 20% of the excess of: (1) the qualified training expenditures for the year, over (2) the average of the adjusted qualified training expenditures for the three previous years. If the employer had no qualified training expenditures in any one of the three previous years, the credit is equal to 10% of the adjusted qualified training expenditures for the year.

The credit applies to expenditures for the training of non-highly compensated employees (annual compensation does not exceed \$82,000). The training must result in the attainment of a recognized postsecondary credential and be provided through:

- an apprenticeship program;
- a program of training services that is included on a list of eligible training providers that states are required to maintain under the Workforce Innovation and Opportunity Act;
- a program which is conducted by an area career and technical education school, a community college, or a labor organization; or
- a program which is sponsored and administered by an employer, industry trade association, industry or sector partnership, or labor organization.

Certain small businesses and tax-exempt organizations may apply the credit against payroll taxes, subject to specified limits and requirements. Eligible small businesses may also apply the credit against the alternative minimum tax.

Actions Timeline

- **Oct 31, 2017:** Introduced in Senate
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