

## S 2988

### EMPOWER Act - Part 2

**Congress:** 115 (2017–2019, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jun 5, 2018

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Jun 5, 2018)

**Official Text:** <https://www.congress.gov/bill/115th-congress/senate-bill/2988>

### Sponsor

**Name:** Sen. Harris, Kamala D. [D-CA]

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

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Murkowski, Lisa [R-AK]	R · AK		Jun 5, 2018

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jun 5, 2018

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
115 HR 6406	Related bill	<b>Jul 17, 2018:</b> Referred to the Committee on Education and the Workforce, and in addition to the Committees on Ways and Means, Financial Services, House Administration, Oversight and Government Reform, and the Judiciary, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

## **Ending the Monopoly of Power Over Workplace Harassment through Education and Reporting Act - Part 2 or the EMPOWER Act - Part 2**

This bill amends the Internal Revenue Code to modify the tax treatment of expenses and payments related to workplace harassment and employment discrimination.

The bill prohibits a tax deduction for amounts paid or incurred by the taxpayer:

- pursuant to any judgment or award in litigation related to workplace harassment, including sexual harassment;
- for expenses and attorney's fees in connection with the litigation resulting in the judgment or award (other than expenses or fees paid by the workplace harassment plaintiff or claimant); or
- for insurance covering the defense or liability of the underlying claims in the litigation.

The bill also: (1) excludes from gross income amounts received in connection with a judgment, award, or settlement related to workplace harassment, including sexual harassment or other unlawful discrimination; and (2) limits the taxation of and the application of the alternative minimum tax to compensation received under a settlement or judgment for employment discrimination.

### **Actions Timeline**

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- **Jun 5, 2018:** Introduced in Senate
- **Jun 5, 2018:** Read twice and referred to the Committee on Finance.