

## HR 5516

Investing in American Workers Act

**Congress:** 115 (2017–2019, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Apr 13, 2018

**Current Status:** Sponsor introductory remarks on measure. (CR H3330)

**Latest Action:** Sponsor introductory remarks on measure. (CR H3330) (Apr 16, 2018)

**Official Text:** <https://www.congress.gov/bill/115th-congress/house-bill/5516>

### Sponsor

**Name:** Rep. Krishnamoorthi, Raja [D-IL-8]

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

### Cosponsors (9 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Bera, Ami [D-CA-7]	D · CA		Apr 13, 2018
Rep. Brown, Anthony G. [D-MD-4]	D · MD		Apr 13, 2018
Rep. Crowley, Joseph [D-NY-14]	D · NY		Apr 13, 2018
Rep. DelBene, Suzan K. [D-WA-1]	D · WA		Apr 13, 2018
Rep. Dingell, Debbie [D-MI-12]	D · MI		Apr 13, 2018
Rep. Sánchez, Linda T. [D-CA-38]	D · CA		Apr 13, 2018
Rep. Soto, Darren [D-FL-9]	D · FL		Apr 13, 2018
Rep. Kuster, Ann M. [D-NH-2]	D · NH		May 22, 2018
Rep. Schiff, Adam B. [D-CA-28]	D · CA		Jul 10, 2018

### Committee Activity

Committee	Chamber	Activity	Date
Education and Workforce Committee	House	Referred To	Apr 13, 2018
Ways and Means Committee	House	Referred To	Apr 13, 2018

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

Bill	Relationship	Last Action
115 S 2048	Related bill	<b>Oct 31, 2017:</b> Read twice and referred to the Committee on Finance.

## **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 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 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 in an emerging industry;
- 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**

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- **Apr 16, 2018:** Sponsor introductory remarks on measure. (CR H3330)
- **Apr 13, 2018:** Introduced in House
- **Apr 13, 2018:** Referred to the Committee on Ways and Means, and in addition to the Committee on Education and the Workforce, 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.

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