

S 219

Corporate Freeloader Fee Act

Congress: 116 (2019–2021, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jan 24, 2019

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

Latest Action: Read twice and referred to the Committee on Finance. (Jan 24, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/senate-bill/219>

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		Jan 24, 2019

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 24, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jan 24, 2019)

Corporate Freeloader Fee Act

This bill imposes a specified excise tax on certain employers who employ low-wage employees during the year. A "low-wage" employee is an employee who receives wages from the employer that are less than 218% of the federal poverty line. The bill reduces the amount of the tax for employers who provide certain health and retirement benefits to low-wage employees. Government employers, churches, and church organizations are exempt from the tax.

Actions Timeline

• **Jan 24, 2019:** Introduced in Senate

• **Jan 24, 2019:** Read twice and referred to the Committee on Finance.