

## 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.