

## S 223

### Patriot Employer Tax Credit 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. (text: CR S589-590)

**Latest Action:** Read twice and referred to the Committee on Finance. (text: CR S589-590) (Jan 24, 2019)

**Official Text:** <https://www.congress.gov/bill/116th-congress/senate-bill/223>

## Sponsor

**Name:** Sen. Durbin, Richard J. [D-IL]

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

## Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Brown, Sherrod [D-OH]	D · OH		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

Bill	Relationship	Last Action
116 HR 802	Related bill	Jan 25, 2019: Referred to the House Committee on Ways and Means.

## **Patriot Employer Tax Credit Act**

This bill allows a Patriot employer a business-related tax credit equal to 10% of up to \$15,000 of wages paid to any employee in a taxable year.

The bill sets forth criteria for designation as a Patriot employer, including requirements that the employer

- maintain its headquarters in the United States and not expatriate to avoid payment of U.S. income taxes,
- comply with the employer mandate to provide minimum essential health care coverage to its employees under the Patient Protection and Affordable Care Act,
- provide employees with paid sick leave or paid family and medical leave,
- compensate at least 90% of its employees at an hourly rate that is at least 218% of the federal poverty level for an individual for the calendar year divided by 1,750 and provide at least 90% of its employees with a basic level of retirement benefits,
- provide for differential wage payments to its employees who are members of the Uniformed Services,
- have a written policy in place for the recruitment of employees who have served in the Uniformed Services or who are disabled, and
- increase the number of its employees performing substantially all of their services inside the United States to offset the number of employees who work outside the United States.

## **Actions Timeline**

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