

S 538

Investing in American Workers Act

Congress: 116 (2019–2021, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Feb 25, 2019

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

Latest Action: Read twice and referred to the Committee on Finance. (Feb 25, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/senate-bill/538>

Sponsor

Name: Sen. Warner, Mark R. [D-VA]

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

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Casey, Robert P., Jr. [D-PA]	D · PA		Feb 25, 2019
Sen. Stabenow, Debbie [D-MI]	D · MI		Feb 25, 2019

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 25, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 HR 5012	Related bill	Nov 8, 2019: Referred to the Committee on Ways and Means, and in addition to the Committee on Education and Labor, 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.

Investing in American Workers Act

This bill allows 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 adjusted 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 adjusted qualified training 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;
- 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 that is conducted by an area career and technical education school, a community college, or a labor organization; or
- a program that 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

- **Feb 25, 2019:** Introduced in Senate
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