

## S 574

### EMPOWER Act—Part 2

**Congress:** 116 (2019–2021, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Feb 27, 2019

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Feb 27, 2019)

**Official Text:** <https://www.congress.gov/bill/116th-congress/senate-bill/574>

### Sponsor

**Name:** Sen. Harris, Kamala D. [D-CA]

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

### Cosponsors (1 total)

| Cosponsor                   | Party / State | Role | Date Joined  |
|-----------------------------|---------------|------|--------------|
| Sen. Murkowski, Lisa [R-AK] | R · AK        |      | Feb 27, 2019 |

### Committee Activity

| Committee         | Chamber | Activity    | Date         |
|-------------------|---------|-------------|--------------|
| Finance Committee | Senate  | Referred To | Feb 27, 2019 |

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

| Bill        | Relationship | Last Action   |
|-------------|--------------|---|
| 116 HR 1521 | Related bill | Apr 8, 2019: Referred to the Subcommittee on the Constitution, Civil Rights, and Civil Liberties. |

## **Ending the Monopoly of Power Over Workplace harassment through Education and Reporting Act--Part 2 or the EMPOWER Act--Part 2**

This bill modifies the tax treatment of expenses and payments related to workplace harassment and employment discrimination.

The bill prohibits a tax deduction for amounts paid or incurred by the taxpayer

- pursuant to any judgment or award in litigation related to workplace harassment, including sexual harassment;
- for expenses and attorney's fees in connection with the litigation resulting in the judgment or award (other than expenses or fees paid by the workplace harassment plaintiff or claimant); or
- for insurance covering the defense or liability of the underlying claims in the litigation.

The bill also (1) excludes from gross income amounts received in connection with a judgment, award, or settlement related to workplace harassment, including sexual harassment or other unlawful discrimination; and (2) limits the taxation of and the application of the alternative minimum tax to compensation received under a settlement or judgment for employment discrimination.

### **Actions Timeline**

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- **Feb 27, 2019:** Introduced in Senate
- **Feb 27, 2019:** Read twice and referred to the Committee on Finance.