

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

- **Feb 27, 2019:** Introduced in Senate
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