

## S 3680

### Paid Family and Medical Leave Tax Credit Extension and Enhancement Act

**Congress:** 118 (2023–2025, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jan 30, 2024

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Jan 30, 2024)

**Official Text:** <https://www.congress.gov/bill/118th-congress/senate-bill/3680>

## Sponsor

**Name:** Sen. Fischer, Deb [R-NE]

**Party:** Republican • **State:** NE • **Chamber:** Senate

## Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. King, Angus S., Jr. [I-ME]	I - ME		Jan 30, 2024

## Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 30, 2024

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

No related bills are listed.

## Summary (as of Jan 30, 2024)

### Paid Family and Medical Leave Tax Credit Extension and Enhancement Act

This bill modifies the employer tax credit for paid family and medical leave.

Specifically, the bill (1) makes such credit permanent, (2) allows the credit in states or localities that either mandate or do not mandate paid family and medical leave, (3) allows employers to claim the credit for a portion of their paid family leave insurance premiums, (4) reduces the minimum employment period eligibility requirement, and (5) requires the Small Business Administration and the Internal Revenue Service to conduct targeted outreach to employers and other relevant parties regarding the availability and requirements of the credit.

## Actions Timeline

---

- **Jan 30, 2024:** Introduced in Senate
- **Jan 30, 2024:** Read twice and referred to the Committee on Finance.