

HR 6833

Improve and Enhance the Work Opportunity Tax Credit Act

Congress: 118 (2023–2025, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Dec 14, 2023

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Dec 14, 2023)

Official Text: <https://www.congress.gov/bill/118th-congress/house-bill/6833>

Sponsor

Name: Rep. Smucker, Lloyd [R-PA-11]

Party: Republican • State: PA • Chamber: House

Cosponsors (8 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Fitzpatrick, Brian K. [R-PA-1]	R · PA		Dec 14, 2023
Rep. Horsford, Steven [D-NV-4]	D · NV		Dec 14, 2023
Rep. Kelly, Mike [R-PA-16]	R · PA		Dec 14, 2023
Rep. Sewell, Terri A. [D-AL-7]	D · AL		Dec 14, 2023
Rep. Malliotakis, Nicole [R-NY-11]	R · NY		Jan 25, 2024
Rep. Suozzi, Thomas R. [D-NY-3]	D · NY		Aug 6, 2024
Rep. Phillips, Dean [D-MN-3]	D · MN		Oct 1, 2024
Rep. Panetta, Jimmy [D-CA-19]	D · CA		Oct 29, 2024

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Dec 14, 2023

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
118 S 5370	Related bill	Nov 21, 2024: Read twice and referred to the Committee on Finance.

Improve and Enhance the Work Opportunity Tax Credit Act

This bill increases the work opportunity tax credit (WOTC) for wages paid during the first year of employment to certain employees. The bill also eliminates the maximum age limit applicable to Supplemental Nutrition Assistance Program (SNAP) benefit recipients for purposes of the WOTC.

Under current law, an employer generally may claim a WOTC in the amount of 40% of up to \$6,000 (or of up to \$24,000 for certain veterans, \$3,000 for summer youth employees, and \$10,000 for long-term family aid recipients) of qualified wages paid during the first year of employment to an employee who is a member of a targeted group. (Exceptions and limitations apply.)

The bill increases the WOTC to (1) 50% of up to \$6,000 (or of up to \$24,000 for certain veterans) of qualified first-year wages paid to an employee who is a member of a targeted group (other than a summer youth employee or recipient of long-term family aid), and (2) 50% of up to \$12,000 (or of up to \$48,000 for certain veterans) of qualified wages paid during the first year of employment to such employee if the employee works at least 400 hours during the year.

Finally, the bill eliminates the maximum age limit applicable to SNAP benefit recipients and, thus, allows an employer to claim the WOTC for qualified first-year wages paid to an employee who is at least 18 years old and receiving SNAP benefits for a certain period of time.

Actions Timeline

- **Dec 14, 2023:** Introduced in House
- **Dec 14, 2023:** Referred to the House Committee on Ways and Means.