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

**Congress:** 119 (2025–2027, Current)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Feb 4, 2025

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Feb 4, 2025)

**Official Text:** <https://www.congress.gov/bill/119th-congress/senate-bill/400>

### Sponsor

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

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

### Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. King, Angus S., Jr. [I-ME]	I · ME		Feb 4, 2025
Sen. Marshall, Roger [R-KS]	R · KS		Mar 6, 2025
Sen. Tillis, Thomas [R-NC]	R · NC		Mar 13, 2025

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 4, 2025

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
119 HR 996	Identical bill	<b>Feb 5, 2025:</b> Referred to the House Committee on Ways and Means.

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

This bill makes the paid family and medical leave tax credit permanent, expands eligibility for the credit, requires outreach to increase awareness of the tax credit, and makes other changes to the credit.

Currently, an eligible employer may claim a tax credit (through 2025) for up to 25% of wages paid to a qualifying employee (who has worked for the employer for one year or more) while the employee is on family and medical leave.

The bill makes the tax credit for paid family and medical leave permanent and allows an eligible employer to claim the tax credit for 25% of either (1) wages paid to a qualifying employee while the employee is on family and medical leave, or (2) premiums paid for paid family or medical leave insurance.

The bill also

- allows an employer to provide family and medical leave to an employee who has worked for the employer for six months or more,
- provides that leave that is paid by a state or local government or required by state or local law must be taken into account in determining the amount of leave provided by the employer but may not be counted when determining the amount of the credit, and
- provides a limited exception to the requirements related to written family and medical leave policies.

Finally, the bill requires targeted outreach to employers and other relevant parties regarding the availability and requirements of the tax credit.

## **Actions Timeline**

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- **Feb 4, 2025:** Introduced in Senate
- **Feb 4, 2025:** Read twice and referred to the Committee on Finance.

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