

**AMENDMENT TO THE AMENDMENT IN THE NA-  
TURE OF A SUBSTITUTE TO THE COMMITTEE  
PRINT RELATING TO UNIVERSAL PAID FAM-  
ILY AND MEDICAL LEAVE  
OFFERED BY MRS. WALORSKI OF INDIANA**

In lieu of the matter proposed to be inserted by the amendment, insert the following:

1 **SECTION 130001. SHORT TITLE.**

2 This Act may be cited as the “Protecting Worker  
3 Paychecks and Family Choice Act”.

4 **SEC. 130002. PROTECTING WORKER PAYCHECKS AND FAM-  
5 ILY CHOICE.**

6 The Social Security Act (42 U.S.C. 301 et seq.) is  
7 amended by adding at the end the following:

8 **“TITLE XXII—PROTECTING  
9 WORKER PAYCHECKS AND  
10 FAMILY CHOICE**

11 **“SEC. 2201. TABLE OF CONTENTS.**

12 “The table of contents of this Act is as follows:

“Sec. 130001. Short title.

“Sec. 130002. Table of contents.

“Sec. 130003. Modifications to employer credit for paid family and medical leave.

“Sec. 130004. Family savings accounts.

“Sec. 130005. Expand small employer pooling options for paid family and medical leave.

“Sec. 130006. Promoting equitable access to paid family leave.

“Sec. 130007. Working Families Flexibility Act.

1 **“SEC. 2202. MODIFICATIONS TO EMPLOYER CREDIT FOR**  
2 **PAID FAMILY AND MEDICAL LEAVE.**

3 “(a) CREDIT MADE PERMANENT AND LIMITED TO  
4 FIRST 5 YEARS AFTER ESTABLISHMENT OF PLAN.—

5 “(1) IN GENERAL.—Section 45S(i) of the Inter-  
6 nal Revenue Code of 1986 is amended to read as fol-  
7 lows:

8 “(2) PHASE-OUT.—Section 45S of such Code is  
9 amended by adding at the end the following new  
10 subsection:

11 ““(i) CREDIT LIMITED TO FIRST 5 YEARS AFTER  
12 ESTABLISHMENT OF PLAN.—

13 ““(1) IN GENERAL.—No credit shall be allowed  
14 under this section with respect to any taxpayer after  
15 the 5-taxable-year period beginning with the taxable  
16 year which includes the date on which the taxpayer  
17 first has in place a policy described in subsection  
18 (c)(1).

19 ““(2) PHASE-DOWN OF CREDIT.—The credit  
20 determined under this section (without regard to  
21 this subsection) shall be reduced by—

22 ““(A) in the case of the fourth taxable  
23 year in the 5-taxable-year period described in

1 paragraph (1), 25 percent of the amount of  
2 such credit, and

3 ““(B) in the case of the fifth taxable year  
4 in such 5-taxable-year period, 50 percent of the  
5 amount of such credit.

6 ““(3) TRANSITIONAL RULE.—The 5-taxable-  
7 year period described in paragraph (1) shall not be  
8 treated as beginning before the beginning of the tax-  
9 payer’s first taxable year beginning after December  
10 31, 2022.’.

11 ““(b) ENHANCED CREDIT FOR NEW PLANS OF SMALL  
12 EMPLOYERS.—

13 ““(1) IN GENERAL.—Section 45S of such Code  
14 is amended by adding at the end the following new  
15 subsection:

16 ““(j) ENHANCED CREDIT FOR CERTAIN NEW PLANS  
17 OF SMALL EMPLOYERS.—

18 ““(1) IN GENERAL.—In the case of an eligible  
19 small employer—

20 ““(A) subsection (a)(2) shall be applied—

21 ““(i) by substituting “25 percent” for  
22 “12.5 percent”, and

23 ““(ii) by substituting “50 percent” for  
24 “25 percent” (determined without regard  
25 to the substitution described in clause (i)),

1           “(B) the credit determined under sub-  
2           section (a)(1) for any taxable year shall be in-  
3           creased by the applicable percentage (deter-  
4           mined after application of subparagraph (A)) of  
5           the sum of—

6                   “(i) so much of the amounts paid  
7                   during such taxable year as administrative  
8                   expenses of carrying out the policy de-  
9                   scribed in subsection (c)(1) (other than  
10                  any amounts paid to establish such policy),  
11                  including payments to third-party adminis-  
12                  trators and premiums for short-term dis-  
13                  ability insurance, as do not exceed  
14                  \$50,000, plus

15                   “(ii) in the case of the taxable year  
16                  which includes the date on which the policy  
17                  described in subsection (c)(1) takes effect,  
18                  so much of the amounts paid to establish  
19                  such policy as do not exceed \$1,000.

20                  “(2) ELIGIBLE SMALL EMPLOYER.—For pur-  
21                  poses of this subsection, the term “eligible small em-  
22                  ployer” means, with respect to any taxable year, any  
23                  eligible employer—

24                   “(A) the gross receipts of which for such  
25                  taxable year do not exceed \$25,000,000,

1           “(B) which employed on average 50 or  
2 fewer employees on business days during the  
3 taxable year, and

4           “(C) which did not have a policy de-  
5 scribed in subsection (c)(1) in place at any time  
6 prior to the date of the enactment of this Act.’.

7           “(2) EFFECTIVE DATE.—The amendment made  
8 by this subsection shall apply to taxable years begin-  
9 ning after the date of the enactment of this Act.

10          “(c) EMPLOYER REQUIREMENTS FOR RATE OF PAY-  
11 MENT.—

12           “(1) IN GENERAL.—Subsection (c) of section  
13 45S of such Code is amended—

14           “(A) in paragraph (1)(B), by inserting  
15 after the first sentence the following: ‘For pur-  
16 poses of determining the rate of payment under  
17 the program, any family and medical leave  
18 which is paid by a State or local government or  
19 required by State or local law, determined as a  
20 percentage of the wages normally paid to such  
21 employee for services performed for the em-  
22 ployer, shall be taken into account.’, and

23           “(B) in paragraph (4)—

24           “(i) by striking ‘For purposes of this  
25 section, any’ and inserting ‘Any’, and

1                   “(ii) by striking ‘amount of paid fam-  
2                   ily and medical leave provided by the em-  
3                   ployer’ and inserting ‘wages taken into ac-  
4                   count under subsection (a)’.

5                   “(2) EFFECTIVE DATE.—The amendments  
6                   made by this subsection shall take effect as if in-  
7                   cluded in section 13403 of Public Law 115–97.

8                   “(d) TECHNICAL CORRECTIONS.—

9                   “(1) IN GENERAL.—Section 45S of such Code  
10                  is amended—

11                  “(A) in subsection (b)(1), by striking  
12                  ‘credit allowed’ and inserting ‘wages taken into  
13                  account’,

14                  “(B) in subsection (c), by striking para-  
15                  graph (3) and inserting the following:

16                  ““(3) AGGREGATION RULE.—

17                  ““(A) IN GENERAL.—Except as provided  
18                  in subparagraph (B), all persons which are  
19                  treated as a single employer under subsections  
20                  (b) and (c) of section 414 shall be treated as  
21                  a single employer.

22                  ““(B) EXCEPTION.—

23                  ““(i) IN GENERAL.—Subparagraph  
24                  (A) shall not apply to any person who es-  
25                  tablishes to the satisfaction of the Sec-

1           retary that such person has a substantial  
2           and legitimate business reason for failing  
3           to provide a written policy described in  
4           paragraph (1) or (2).

5           “(ii) SUBSTANTIAL AND LEGITIMATE  
6           BUSINESS REASON.—For purposes of  
7           clause (i), the term “substantial and legiti-  
8           mate business reason” shall not include  
9           the operation of a separate line of busi-  
10          ness, the rate of wages or category of jobs  
11          for employees (or any similar basis), or the  
12          application of State or local laws relating  
13          to family and medical leave, but may in-  
14          clude the grouping of employees of a com-  
15          mon law employer.’, and

16          “(C) in subsection (d)(2), by inserting ‘, as  
17          determined on an annualized basis (pro-rata for  
18          part-time employees),’ after ‘compensation’.

19          “(2) EFFECTIVE DATE.—The amendments  
20          made by this subsection shall take effect as if in-  
21          cluded in section 13403 of Public Law 115–97.

22   **“SEC. 2203. FAMILY SAVINGS ACCOUNTS.**

23          “(a) IN GENERAL.—Part VII of subchapter B of  
24          chapter 1 of the Internal Revenue Code of 1986 is amend-

1 ed by redesignating section 224 as section 225 and by in-  
2 serting after section 223 the following new section:

3 **“SEC. 224. FAMILY SAVINGS ACCOUNTS.**

4 ““(a) DEDUCTION ALLOWED.—In the case of any eli-  
5 gible individual, there shall be allowed as a deduction for  
6 such taxable year an amount equal to the aggregate  
7 amount paid in cash during such taxable year by or on  
8 behalf of such individual to a family savings account of  
9 such individual.

10 ““(b) LIMITATIONS.—

11 ““(1) IN GENERAL.—The amount allowable as  
12 a deduction under subsection (a) to an individual for  
13 the taxable year shall not exceed \$5,000.

14 ““(2) DENIAL OF DEDUCTION TO DEPEND-  
15 ENTS.—No deduction shall be allowed under this  
16 section to any individual with respect to whom a de-  
17 duction under section 151 is allowable to another  
18 taxpayer for a taxable year beginning in the cal-  
19 endar year in which such individual’s taxable year  
20 begins.

21 ““(3) COORDINATION WITH EXCLUSION OF EM-  
22 PLOYER CONTRIBUTIONS.—No deduction shall be al-  
23 lowed under subsection (a) with respect to any con-  
24 tribution which excludible from gross income under  
25 subsection (g).



1       “(c) FAMILY SAVINGS ACCOUNT.—For purposes of  
2 this section—

3           “(1) IN GENERAL.—The term “family savings  
4 account” means a family savings account established  
5 by the Federal Thrift Investment Board in the Fam-  
6 ily Savings Account Fund exclusively for the purpose  
7 of paying the qualified expenses of the account bene-  
8 ficiary. Such Board shall ensure the following with  
9 respect to such accounts:

10           “(A) No contribution will be accepted—

11                   “(i) unless it is in cash, or

12                   “(ii) to the extent such contribution,  
13 when added to previous contributions to  
14 the trust for the calendar year, exceeds the  
15 dollar amount in effect under subsection  
16 (b)(1).

17           “(B) The interest of an individual in the  
18 balance in such individual’s account is non-  
19 forfeitable.

20           “(2) QUALIFIED EXPENSES.—

21           “(A) IN GENERAL.—The term “qualified  
22 expenses” means, with respect to an account  
23 beneficiary—

1                   “(i) amounts paid for child care for  
2                   any dependent child of the account bene-  
3                   ficiary,

4                   “(ii) amounts paid in lieu of paid  
5                   family and medical leave for the account  
6                   beneficiary,

7                   “(iii) qualified education expenses of  
8                   the account beneficiary or the account  
9                   beneficiary’s spouse or dependents, and

10                   “(iv) amounts paid for elder care for  
11                   any ancestor of the account beneficiary or  
12                   of the account beneficiary’s spouse.

13                   “(B) PAID FAMILY AND MEDICAL  
14 LEAVE.—For purposes of subparagraph (A)(ii),  
15 amounts shall be treated as paid in lieu of paid  
16 family and medical leave to the extent that—

17                   “(i) the account beneficiary is on  
18                   family and medical leave (as defined in  
19                   45S(e)), and

20                   “(ii) such amounts do not exceed the  
21                   excess (if any) of—

22                   “(I) the wages which the ac-  
23                   count beneficiary would have been  
24                   paid if not on such leave, over

1                   “(II) the wages paid to the ac-  
2                   count beneficiary while on such leave.

3                   “(C)    QUALIFIED    EDUCATION    EX-  
4                   PENSES.—For purposes of subparagraph  
5                   (A)(iii), the term “qualified education ex-  
6                   penses” means qualified higher education ex-  
7                   penses (as defined in section 529(e)(3)) and  
8                   any of the following expenses in connection with  
9                   enrollment or attendance at, or for students en-  
10                  rolled at or attending, an elementary or sec-  
11                  ondary public, private, or religious school:

12                   “(i) Tuition.

13                   “(ii) Curriculum and curricular ma-  
14                  terials.

15                   “(iii) Books or other instructional  
16                  materials.

17                   “(iv) Online educational materials.

18                   “(v) Tuition for tutoring or edu-  
19                  cational classes outside of the home, in-  
20                  cluding at a tutoring facility, but only if  
21                  the tutor or instructor is not related to the  
22                  student and—

23                   “(I) is licensed as a teacher in  
24                  any State,

1                   “(II) has taught at an eligible  
2                   educational institution, or

3                   “(III) is a subject matter expert  
4                   in the relevant subject.

5                   “(vi) Fees for a nationally standard-  
6                   ized norm-referenced achievement test, an  
7                   advanced placement examination, or any  
8                   examinations related to college or univer-  
9                   sity admission.

10                  “(vii) Fees for dual enrollment in an  
11                  institution of higher education.

12                  “(viii) Educational therapies for stu-  
13                  dents with disabilities provided by a li-  
14                  censed or accredited practitioner or pro-  
15                  vider, including occupational, behavioral,  
16                  physical, and speech-language therapies.

17                  Such term shall include expenses for the pur-  
18                  poses described in clauses (i) through (viii) in  
19                  connection with a homeschool (whether treated  
20                  as a homeschool or a private school for pur-  
21                  poses of applicable State law).

22                  “(3) ACCOUNT BENEFICIARY.—The term “ac-  
23                  count beneficiary” means the individual on whose  
24                  behalf the family savings account was established.

1           “(4) CERTAIN RULES TO APPLY.—Rules simi-  
2           lar to the following rules shall apply for purposes of  
3           this section:

4                   “(A) Section 219(d)(2) (relating to no de-  
5                   duction for rollovers).

6                   “(B) Section 219(f)(3) (relating to time  
7                   when contributions deemed made).

8                   “(C) Except as provided in section  
9                   106(d), section 219(f)(5) (relating to employer  
10                  payments).

11                  “(D) Section 408(g) (relating to commu-  
12                  nity property laws).

13                  “(E) Section 408(h) (relating to custodial  
14                  accounts).

15           “(d) TAX TREATMENT OF ACCOUNTS.—

16                   “(1) IN GENERAL.—A family savings account  
17                   is exempt from taxation under this subtitle unless  
18                   such account has ceased to be a family savings ac-  
19                   count.

20                   “(2) ACCOUNT TERMINATIONS.—Rules similar  
21                   to the rules of paragraphs (2) and (4) of section  
22                   408(e) shall apply to family savings accounts, and  
23                   any amount treated as distributed under such rules  
24                   shall be treated as not used to pay qualified ex-  
25                   penses.

1 “(e) TAX TREATMENT OF DISTRIBUTIONS.—

2 “(1) AMOUNTS USED FOR QUALIFIED EX-  
3 PENSES.—Any amount paid or distributed out of a  
4 family savings account which is used exclusively to  
5 pay qualified expenses of any account beneficiary  
6 shall not be includible in gross income.

7 “(2) INCLUSION OF AMOUNTS NOT USED FOR  
8 QUALIFIED EXPENSES.—Any amount paid or dis-  
9 tributed out of a family savings account which is not  
10 used exclusively to pay the qualified expenses of the  
11 account beneficiary shall be included in the gross in-  
12 come of such beneficiary.

13 “(3) EXCESS CONTRIBUTIONS RETURNED BE-  
14 FORE DUE DATE OF RETURN.—

15 “(A) IN GENERAL.—If any excess con-  
16 tribution is contributed for a taxable year to the  
17 family savings account of an individual, para-  
18 graph (2) shall not apply to distributions from  
19 the family savings account of such individual  
20 (to the extent such distributions do not exceed  
21 the aggregate excess contributions to all such  
22 accounts of such individual for such year) if—

23 “(i) such distribution is received by  
24 the individual on or before the last day  
25 prescribed by law (including extensions of

1 time) for filing such individual's return for  
2 such taxable year, and

3 “(ii) such distribution is accom-  
4 panied by the amount of net income attrib-  
5 utable to such excess contribution.

6 Any net income described in clause (ii) shall be  
7 included in the gross income of the individual  
8 for the taxable year in which it is received.

9 “(B) EXCESS CONTRIBUTION.—For pur-  
10 poses of subparagraph (A), the term “excess  
11 contribution” means any contribution (other  
12 than a rollover contribution described in para-  
13 graph (5) or section 220(f)(5)) which is neither  
14 excludable from gross income under subsection  
15 (g) nor deductible under subsection (a).

16 “(4) ADDITIONAL TAX ON DISTRIBUTIONS NOT  
17 USED FOR QUALIFIED EXPENSES.—

18 “(A) IN GENERAL.—The tax imposed by  
19 this chapter on the account beneficiary for any  
20 taxable year in which there is a payment or dis-  
21 tribution from a family savings account of such  
22 beneficiary which is includible in gross income  
23 under paragraph (2) shall be increased by 20  
24 percent of the amount which is so includible.

1           “(B) EXCEPTION FOR DISABILITY OR  
2           DEATH.—Subparagraph (A) shall not apply if  
3           the payment or distribution is made after the  
4           account beneficiary becomes disabled within the  
5           meaning of section 72(m)(7) or dies.

6           “(5) DENIAL OF DOUBLE BENEFIT.—For pur-  
7           poses of determining the amount of any deduction or  
8           credit under this title, any payment or distribution  
9           out of a family savings account for qualified ex-  
10          penses shall not be treated as an expense paid by  
11          the account beneficiary.

12          “(6) TRANSFER OF ACCOUNT INCIDENT TO DI-  
13          VORCE.—The transfer of an individual’s interest in  
14          a family savings account to an individual’s spouse or  
15          former spouse under a divorce or separation instru-  
16          ment described in clause (i) of section 121(d)(3)(C)  
17          shall not be considered a taxable transfer made by  
18          such individual notwithstanding any other provision  
19          of this subtitle, and such interest shall, after such  
20          transfer, be treated as a family savings account with  
21          respect to which such spouse is the account bene-  
22          ficiary.

23          “(7) TREATMENT AFTER DEATH OF ACCOUNT  
24          BENEFICIARY.—



1           “(A) TREATMENT IF DESIGNATED BENE-  
2           FICIARY IS SPOUSE.—If the account bene-  
3           ficiary’s surviving spouse acquires such bene-  
4           ficiary’s interest in a family savings account by  
5           reason of being the designated beneficiary of  
6           such account at the death of the account bene-  
7           ficiary, such family savings account shall be  
8           treated as if the spouse were the account bene-  
9           ficiary.

10           “(B) OTHER CASES.—

11           “(i) IN GENERAL.—If, by reason of  
12           the death of the account beneficiary, any  
13           person acquires the account beneficiary’s  
14           interest in a family savings account in a  
15           case to which subparagraph (A) does not  
16           apply—

17           “(I) such account shall cease to  
18           be a family savings account as of the  
19           date of death, and

20           “(II) an amount equal to the  
21           fair market value of the assets in such  
22           account on such date shall be includ-  
23           ible if such person is not the estate of  
24           such beneficiary, in such person’s  
25           gross income for the taxable year

1 which includes such date, or if such  
2 person is the estate of such bene-  
3 ficiary, in such beneficiary's gross in-  
4 come for the last taxable year of such  
5 beneficiary.

6 “(ii) SPECIAL RULES.—

7 “(I) REDUCTION OF INCLUSION  
8 FOR PREDEATH EXPENSES.—The  
9 amount includible in gross income  
10 under clause (i) by any person (other  
11 than the estate) shall be reduced by  
12 the amount of qualified expenses  
13 which were incurred by the decedent  
14 before the date of the decedent's  
15 death and paid by such person within  
16 1 year after such date.

17 “(II) DEDUCTION FOR ESTATE  
18 TAXES.—An appropriate deduction  
19 shall be allowed under section 691(c)  
20 to any person (other than the dece-  
21 dent or the decedent's spouse) with  
22 respect to amounts included in gross  
23 income under clause (i) by such per-  
24 son.

1           “(8) ROLLOVERS TO INDIVIDUAL RETIREMENT  
2           ACCOUNTS.—In the case of an account beneficiary  
3           who has attained age 65—

4                   “(A) IN GENERAL.—Paragraph (2) shall  
5                   not apply to any amount paid or distributed  
6                   from a family savings account to the account  
7                   beneficiary to the extent the amount received is  
8                   paid into an individual retirement account for  
9                   the benefit of the account beneficiary not later  
10                  than the 60th day after the day on which the  
11                  beneficiary receives the payment or distribution.

12                  “(B) LIMITATION.—This paragraph shall  
13                  not apply to any amount described in subpara-  
14                  graph (A) received by an individual from a fam-  
15                  ily savings account if, at any time during the 1-  
16                  year period ending on the day of such receipt,  
17                  such individual received any other amount de-  
18                  scribed in subparagraph (A) from a family sav-  
19                  ings account which was not includible in the in-  
20                  dividual’s gross income because of the applica-  
21                  tion of this paragraph.

22                  “(f) ELIGIBLE INDIVIDUAL.—For purposes of this  
23                  section, the term “eligible individual” means, with respect  
24                  to any taxable year, any individual who—

1           “(1) has been issued a social security number  
2           by the Social Security Administration, and

3           “(2) has attained the age of 18 as of the close  
4           of such taxable year.

5           “(g) EXCLUSION OF EMPLOYER CONTRIBUTIONS.—  
6           Except as otherwise provided by the Secretary, in the case  
7           of an employee who is an eligible individual, amounts con-  
8           tributed by such employee’s employer to any family sav-  
9           ings account of such employee shall be excludible from  
10          gross income under rules similar to the rules of section  
11          106(b).

12          “(h) COST-OF-LIVING ADJUSTMENT.—

13                 “(1) IN GENERAL.—In the case of any taxable  
14                 year beginning in a calendar year after 2022, the  
15                 dollar amount in subsection (b)(1) shall be increased  
16                 by an amount equal to—

17                         “(A) such dollar amount, multiplied by

18                         “(B) the cost-of-living adjustment deter-  
19                         mined under section 1(f)(3) for the calendar  
20                         year in which such taxable year begins deter-  
21                         mined by substituting “calendar year 2021” for  
22                         “calendar year 2016” in subparagraph (A)(ii)  
23                         thereof.

24                 For purposes of this paragraph, section 1(f)(4)  
25                 shall be applied by substituting “March 31” for

1           “August 31”, and the Secretary shall publish  
2           the adjusted amounts under subsection (b)(1)  
3           for taxable years beginning in any calendar year  
4           no later than June 1 of the preceding calendar  
5           year.

6           “(2) ROUNDING.—If any increase under para-  
7           graph (1) is not a multiple of \$50, such increase  
8           shall be rounded to the nearest multiple of \$50.

9           “(i) REPORTS.—The Federal Thrift Investment  
10          Board shall make such reports to the Secretary and to  
11          the account beneficiary regarding contributions, distribu-  
12          tions, the return of excess contributions, and such other  
13          matters with respect to family savings accounts as the  
14          Secretary may provide.’.

15          “(b) ESTABLISHMENT OF FAMILY SAVINGS ACCOUNT  
16          FUND AND FAMILY SAVINGS ACCOUNTS.—

17                 “(1) FAMILY SAVINGS ACCOUNT FUND.—There  
18                 is established in the Treasury of the United States  
19                 a Family Savings Account Fund, consisting of all  
20                 contributions made to family savings accounts under  
21                 section 224 of the Internal Revenue Code of 1986.

22                 “(2) FAMILY SAVINGS ACCOUNTS.—In addition  
23                 to the responsibilities of the Federal Thrift Invest-  
24                 ment Board under subchapters III and VII of chap-  
25                 ter 84 of title 5 United States Code, the Board shall

1 establish a family savings account within the Family  
2 Savings Account Fund for each eligible individual  
3 (as defined in section 224(f) of the Internal Revenue  
4 Code of 1986, without regard to paragraph (2)  
5 thereof) as soon as practicable after the date that  
6 such individual attains age 18. Except as otherwise  
7 provided by the Board, such accounts shall be main-  
8 tained and administered by the Board under rules  
9 similar to the rules which apply to the Thrift Sav-  
10 ings Fund.

11 “(c) FEDERAL MATCHING AMOUNTS.—

12 “(1) IN GENERAL.—The Secretary of the  
13 Treasury shall establish a program under which the  
14 Secretary will make annual contributions to family  
15 savings accounts of matching-eligible individuals  
16 equal to the aggregate amount contributed by such  
17 individual to such account during the calendar year  
18 (but not in excess of \$1,000).

19 “(2) MATCHING-ELIGIBLE INDIVIDUAL.—For  
20 purposes of this subsection, the term ‘matching-eli-  
21 ble individual’ means any eligible individual (as de-  
22 fined in section 224(f) of the Internal Revenue Code  
23 of 1986) for any calendar year if the adjusted gross  
24 income for such individual’s taxable year which ends

1 in or with such calendar year does not exceed  
2 \$50,000.

3 “(3) TREATMENT OF CONTRIBUTIONS.—For  
4 purposes of section 1324 of title 31, United States  
5 Code, contributions made by the Secretary under  
6 this section shall be treated in the same manner as  
7 a refund due from a credit provision described in  
8 subsection (b)(2) of such section.

9 “(d) TREATMENT OF MATCHING AMOUNTS UNDER  
10 STATE PROGRAMS.—If a State establishes a program  
11 similar to the program described in subsection (c) for  
12 making contributions to family savings accounts of eligible  
13 individuals, such contributions shall, at the election of  
14 such State, be taken into account either (as provided in  
15 such election) under paragraph (2)(C) of section 418(a)  
16 of the Social Security Act as an expenditure described in  
17 paragraph (1)(A) of such section or as qualified State ex-  
18 penditures for purposes of section 409(a)(7) of the Social  
19 Security Act.

20 “(e) DEDUCTION ALLOWED WHETHER OR NOT INDI-  
21 VIDUAL ITEMIZES OTHER DEDUCTIONS.—Subsection (a)  
22 of section 62 of such Code is amended by inserting after  
23 paragraph (21) the following new paragraph:

24 ““(22) FAMILY SAVINGS ACCOUNTS.—The de-  
25 duction allowed by section 224.’.

1       “(f) EMPLOYER CONTRIBUTIONS REQUIRED TO BE  
2 SHOWN ON W-2.—Section 6051(a) of such Code is  
3 amended by striking ‘and’ at the end of paragraph (16),  
4 by striking the period at the end of paragraph (17) and  
5 inserting ‘, and’, and by inserting after paragraph (17)  
6 the following new paragraph:

7               “(18) the amount contributed to any family  
8 savings account (as defined in section 224(c)) of  
9 such employee.’.

10       “(g) PENALTY FOR FAILURE OF EMPLOYER TO  
11 MAKE COMPARABLE FAMILY SAVINGS ACCOUNT CON-  
12 TRIBUTIONS.—Chapter 43 of such Code is amended by  
13 adding after section 4980H the following new section:

14       **“SEC. 4980I. FAILURE OF EMPLOYER TO MAKE COM-**  
15               **PARABLE FAMILY SAVINGS ACCOUNT CON-**  
16               **TRIBUTIONS.**

17       “(a) IN GENERAL.—In the case of an employer who  
18 makes a contribution to the family savings account of any  
19 employee during a calendar year, there is hereby imposed  
20 a tax on the failure of such employer to meet the require-  
21 ments of subsection (b) for such calendar year.

22       “(b) RULES AND REQUIREMENTS.—Except as oth-  
23 erwise provided by the Secretary, rules and requirements  
24 similar to the rules and requirements of section 4980E  
25 shall apply for purposes of this section.



1       “(c) REGULATIONS.—The Secretary shall issue reg-  
2 ulations to carry out the purposes of this section.’.

3       “(h) TAX ON EXCESS CONTRIBUTIONS.—Section  
4 4973 of such Code is amended—

5           “(1) by striking ‘or’ at the end of subsection  
6 (a)(3), by inserting ‘or’ at the end of subsection  
7 (a)(5), and by inserting after subsection (a)(5) the  
8 following new paragraph:

9           “(6) a family savings account (within the  
10 meaning of section 224(c)),’, and

11           “(2) by adding at the end the following new  
12 subsection:

13       “(i) EXCESS CONTRIBUTIONS TO FAMILY SAVINGS  
14 ACCOUNTS.—For purposes of this section, in the case of  
15 any family savings account (within the meaning of section  
16 224(c)), the term “excess contributions” means the sum  
17 of—

18           “(1) the aggregate amount contributed for the  
19 taxable year to such account which is neither exclud-  
20 able from gross income under section 224(g) nor al-  
21 lowable as a deduction under section 224(a) for such  
22 year, and

23           “(2) the amount determined under this sub-  
24 section for the preceding taxable year, reduced by  
25 the sum of—

1           “(A) the distributions out of the accounts  
2           which were included in gross income under sec-  
3           tion 224(e)(2), and

4           “(B) the excess (if any) of—

5                   “(i) the maximum amount allowable  
6                   as a deduction under section 224(b) for  
7                   the taxable year, over

8                   “(ii) the amount contributed to the  
9                   account for the taxable year.

10           For purposes of this subsection, any contribu-  
11           tion which is distributed out of the family sav-  
12           ings account in a distribution to which section  
13           224(e)(3) applies shall be treated as an amount  
14           not contributed.’.

15           “(i) TAX ON PROHIBITED TRANSACTIONS.—

16                   “(1) Section 4975(c) of such Code is amended  
17                   by adding at the end the following new paragraph:

18                           “(8) SPECIAL RULE FOR FAMILY SAVINGS AC-  
19                           COUNTS.—An individual for whose benefit a family  
20                           savings account (within the meaning of section  
21                           224(c)) is established shall be exempt from the tax  
22                           imposed by this section with respect to any trans-  
23                           action concerning such account (which would other-  
24                           wise be taxable under this section) if, with respect  
25                           to such transaction, the account ceases to be a fam-

1       ily savings account by reason of the application of  
2       section 224(d)(2) to such account.’.

3           “(2) Section 4975(e)(1) of such Code is amend-  
4       ed by redesignating subparagraphs (F) and (G) as  
5       subparagraphs (G) and (H), respectively, and by in-  
6       serting after subparagraph (E) the following new  
7       subparagraph:

8           ““(E) a family savings account described  
9           in section 224(c),’.

10       “(j) FAMILY SAVINGS ACCOUNTS MAY BE OFFERED  
11       UNDER CAFETERIA PLANS.— Section 125(d)(2) of such  
12       Code is amended by adding at the end the following new  
13       subparagraph:

14           ““(E) EXCEPTION FOR FAMILY SAVINGS  
15           ACCOUNTS.—Subparagraph (A) shall not apply  
16           to a plan to the extent of amounts which a cov-  
17           ered employee may elect to have the employer  
18           pay as contributions to a family savings account  
19           established on behalf of the employee.’.

20       “(k) CONFORMING AMENDMENTS.—

21           “(1) Section 408(a)(1) of such Code is amended  
22       by inserting ‘224(e)(8),’ before ‘402(c),’.

23           “(2) The table of sections for part VII of sub-  
24       chapter B of chapter 1 of such Code is amended by  
25       redesignating the item relating to section 224 as an

1 item relating to section 225 and by inserting after  
2 the item relating to section 223 the following new  
3 item:

“Sec. 224. Family savings accounts.’

4 “(3) The table of sections for chapter 43 of  
5 such Code is amended by adding after the item re-  
6 lating to section 4980H the following new item:

“Sec. 4980I. Failure of employer to make comparable family savings account  
contributions.’

7 “(1) EFFECTIVE DATE.—The amendments made by  
8 this section shall apply to taxable years beginning after  
9 December 31, 2021.

10 **“SEC. 2204. EXPAND SMALL EMPLOYER POOLING OPTIONS**  
11 **FOR PAID FAMILY AND MEDICAL LEAVE.**

12 “(a) AMENDMENT TO EMPLOYEE RETIREMENT IN-  
13 COME SECURITY ACT OF 1974.—

14 “(1) IN GENERAL.—Section 3(40)(A) of the  
15 Employee Retirement Income Security Act of 1974  
16 (29 U.S.C. 1002(40)(A)) is amended by inserting ‘,  
17 which, for the purposes of this paragraph, may in-  
18 clude paid family and medical leave benefits,’ after  
19 ‘paragraph (1)’.

20 “(2) EFFECTIVE DATE.—The amendment made  
21 by paragraph (1) shall take effect on the date that  
22 is 90 days after the date of enactment of this Act.

1           “(3) REGULATIONS.—The Secretary of Labor  
2 shall, in coordination with the issuance of regula-  
3 tions by the Secretary of the Treasury pursuant to  
4 subsection (b)(3), issue regulations to implement  
5 and ensure compliance with the amendment made by  
6 paragraph (1) to ensure consistency and parity in  
7 the treatment of paid family medical leave benefits  
8 across Federal agencies.

9           “(b) AMENDMENT TO INTERNAL REVENUE CODE OF  
10 1986.—

11           “(1) IN GENERAL.—Section 501(c)(9) of the  
12 Internal Revenue Code of 1986 is amended by in-  
13 sserting ‘disability, paid family and medical leave,’  
14 after ‘life, sick, accident,’.

15           “(2) EFFECTIVE DATE.—The amendment made  
16 by paragraph (1) shall apply after the date that is  
17 90 days after the date of enactment of this Act, in  
18 taxable years ending after such date.

19           “(3) REGULATIONS.—The Secretary of the  
20 Treasury shall, in coordination with the issuance of  
21 regulations by the Secretary of Labor pursuant to  
22 subsection (a)(3), issue regulations to implement  
23 and ensure compliance with the amendment made by  
24 paragraph (1) to ensure consistency and parity in

1 the treatment of paid family medical leave benefits  
2 across Federal agencies.

3 “(c) REPORT.—Not later than 120 days after the  
4 date of enactment of this Act, the Secretary of Labor and  
5 the Secretary of the Treasury shall jointly submit a report  
6 to the Committee on Education and Labor and the Com-  
7 mittee on Ways and Means of the House of Representa-  
8 tives with recommendations describing—

9 “(1) statutory or regulatory changes needed to  
10 facilitate multi-employer and small business pooling  
11 and cost-sharing, such as through multiple employer  
12 welfare arrangements, for the purpose of providing  
13 paid family and medical leave benefits, including  
14 through the use of short-term disability insurance,  
15 to the employees of two or more employers; and

16 “(2) statutory or regulatory changes necessary  
17 to allow employers to implement the actions de-  
18 scribed in paragraph (1) through a tax exempt trust,  
19 such as a voluntary employee benefits association, or  
20 other mechanism.

21 **“SEC. 2205. PROMOTING EQUITABLE ACCESS TO PAID FAM-  
22 ILY LEAVE.**

23 “Section 418 of the Social Security Act (42 U.S.C.  
24 618) is amended—

1           “(1) by redesignating subsection (d) as sub-  
2           section (e); and

3           “(2) by inserting after subsection (c) the fol-  
4           lowing:

5           “(d) GRANT CONDITION.—

6           “(1) IN GENERAL.—As a condition of receiving  
7           a grant under this section, a State shall provide the  
8           parent of an eligible child the option to receive, in  
9           accordance with this section, a payment, which may  
10          be made on a monthly, biweekly, or weekly basis, for  
11          each month in the parental leave period with respect  
12          to such eligible child, in lieu of receiving any child  
13          care services described in the Child Care and Devel-  
14          opment Block Grant Act of 1990 during the period.

15          “(2) AMOUNT.—The amount of a payment  
16          made pursuant to paragraph (1) with respect to an  
17          eligible child shall be not less than the average sub-  
18          sidy payment in the applicable market area within  
19          the State for the provision of child care services for  
20          infants, across all categories of care.

21          “(3) APPLICATION.—To receive a payment  
22          pursuant to paragraph (1) with respect to an eligible  
23          child, the parent of the eligible child shall submit an  
24          application to the lead agency, or agency designated  
25          by the lead agency, of the applicable State before the

1 beginning of the parental leave period with respect  
2 to the eligible child. The application shall include—

3 “(A) assurances by the applicant—

4 “(i) that the eligible child will not be  
5 receiving any child care services described  
6 in such Act during the period paid for by  
7 funds made available under this part; and

8 “(ii) that the applicant will not be re-  
9 ceiving paid parental leave from any other  
10 source during the period;

11 “(B) documentation demonstrating that  
12 the applicant was working or attending a job  
13 training or educational program, as defined by  
14 the State, for at least 4 consecutive quarters  
15 ending on the date of application; and

16 “(C) any other such assurances or docu-  
17 mentation the State may require.

18 “(4) TRANSITION TO CHILD CARE SERVICES.—

19 A parent of an eligible child receiving a payment  
20 pursuant to paragraph (1) shall be provided the op-  
21 tion to enroll in child care services provided under  
22 such Act immediately after the end of the parental  
23 leave period with respect to the eligible child.

24 “(5) DEFINITIONS.—In this subsection:



1           “(A) ELIGIBLE CHILD.—The term “eligi-  
2           ble child” has the meaning given the term in  
3           section 658P(4) of such Act without regard to  
4           subparagraph (C).

5           “(B) LEAD AGENCY.—The term “lead  
6           agency” has the meaning given the term with  
7           respect to a State in section 658D of such Act.

8           “(C) PARENTAL LEAVE PERIOD.—The  
9           term “parental leave period” means the 3-  
10          month period beginning on the date of birth or  
11          adoption, as applicable, of an eligible child.

12          “(6) CLARIFICATION.—For purposes of sub-  
13          section (b)(2), a payment pursuant to paragraph (1)  
14          of this subsection, shall be considered child care as-  
15          sistance.’.

16   **“SEC. 2206. WORKING FAMILIES FLEXIBILITY ACT.**

17          “(a) COMPENSATORY TIME.—Section 7 of the Fair  
18          Labor Standards Act of 1938 (29 U.S.C. 207) is amended  
19          by adding at the end the following:

20          “(t) COMPENSATORY TIME OFF FOR PRIVATE EM-  
21          PLOYEES.—

22          “(1) GENERAL RULE.—An employee may re-  
23          ceive, in accordance with this subsection and in lieu  
24          of monetary overtime compensation, compensatory  
25          time off at a rate not less than one and one-half

1 hours for each hour of employment for which over-  
2 time compensation is required by this section.

3 ““(2) CONDITIONS.—An employer may provide  
4 compensatory time to employees under paragraph  
5 (1) only if such time is provided in accordance  
6 with—

7 ““(A) applicable provisions of a collective  
8 bargaining agreement between the employer  
9 and the labor organization that has been cer-  
10 tified or recognized as the representative of the  
11 employees under applicable law; or

12 ““(B) in the case of employees who are not  
13 represented by a labor organization that has  
14 been certified or recognized as the representa-  
15 tive of such employees under applicable law, an  
16 agreement arrived at between the employer and  
17 employee before the performance of the work  
18 and affirmed by a written or otherwise  
19 verifiable record maintained in accordance with  
20 section 11(c)—

21 ““(i) in which the employer has of-  
22 fered and the employee has chosen to re-  
23 ceive compensatory time in lieu of mone-  
24 tary overtime compensation; and

1                   “(ii) entered into knowingly and vol-  
2                   untarily by such employee and not as a  
3                   condition of employment.

4           No employee may receive or agree to receive com-  
5           pensatory time off under this subsection unless the  
6           employee has worked at least 1,000 hours for the  
7           employee’s employer during a period of continuous  
8           employment with the employer in the 12-month pe-  
9           riod before the date of agreement or receipt of com-  
10          pensatory time off.

11                   “(3) HOUR LIMIT.—

12                   “(A) MAXIMUM HOURS.—An employee  
13                   may accrue not more than 160 hours of com-  
14                   pensatory time.

15                   “(B) COMPENSATION DATE.—Not later  
16                   than January 31 of each calendar year, the em-  
17                   ployee’s employer shall provide monetary com-  
18                   pensation for any unused compensatory time off  
19                   accrued during the preceding calendar year that  
20                   was not used prior to December 31 of the pre-  
21                   ceding calendar year at the rate prescribed by  
22                   paragraph (6). An employer may designate and  
23                   communicate to the employer’s employees a 12-  
24                   month period other than the calendar year, in  
25                   which case such compensation shall be provided

1 not later than 31 days after the end of such 12-  
2 month period.

3 “(C) EXCESS OF 80 HOURS.—The em-  
4 ployer may provide monetary compensation for  
5 an employee’s unused compensatory time in ex-  
6 cess of 80 hours at any time after giving the  
7 employee at least 30 days notice. Such com-  
8 pensation shall be provided at the rate pre-  
9 scribed by paragraph (6).

10 “(D) POLICY.—Except where a collective  
11 bargaining agreement provides otherwise, an  
12 employer that has adopted a policy offering  
13 compensatory time to employees may, upon giv-  
14 ing employees 30 days notice, discontinue such  
15 policy and provide monetary compensation to  
16 each employee with accrued compensatory time  
17 that has not yet been used for all such compen-  
18 satory time. Such compensation shall be pro-  
19 vided at the rate prescribed by paragraph (6).

20 “(E) WRITTEN REQUEST.—An employee  
21 may withdraw an agreement described in para-  
22 graph (2)(B) at any time. An employee may  
23 also request in writing that monetary com-  
24 pensation be provided, at any time, for all com-  
25 pensatory time accrued that has not yet been

1           used. Within 30 days of receiving the written  
2           request, the employer shall provide the em-  
3           ployee the monetary compensation due in ac-  
4           cordance with paragraph (6).

5           “(4) PRIVATE EMPLOYER ACTIONS.—An em-  
6           ployer that provides compensatory time under para-  
7           graph (1) to employees shall not directly or indi-  
8           rectly intimidate, threaten, or coerce or attempt to  
9           intimidate, threaten, or coerce any employee for the  
10          purpose of—

11                 “(A) interfering with such employee’s  
12                 rights under this subsection to request or not  
13                 request compensatory time off in lieu of pay-  
14                 ment of monetary overtime compensation for  
15                 overtime hours; or

16                 “(B) requiring any employee to use such  
17                 compensatory time.

18           “(5) TERMINATION OF EMPLOYMENT.—An  
19           employee who has accrued compensatory time off au-  
20           thorized to be provided under paragraph (1) shall,  
21           upon the voluntary or involuntary termination of  
22           employment, be paid for the unused compensatory  
23           time in accordance with paragraph (6).

24           “(6) RATE OF COMPENSATION.—

1           “(A) GENERAL RULE.—If compensation  
2 is to be paid to an employee for accrued com-  
3 pensatory time off, such compensation shall be  
4 paid at a rate of compensation not less than—

5                   “(i) the regular rate received by such  
6 employee when the compensatory time was  
7 earned; or

8                   “(ii) the final regular rate received  
9 by such employee,  
10 whichever is higher.

11           “(B) CONSIDERATION OF PAYMENT.—  
12 Any payment owed to an employee under this  
13 subsection for unused compensatory time shall  
14 be considered unpaid overtime compensation.

15           “(7) USE OF TIME.—An employee—

16                   “(A) who has accrued compensatory time  
17 off authorized to be provided under paragraph  
18 (1); and

19                   “(B) who has requested the use of such  
20 compensatory time,

21 shall be permitted by the employee’s employer to use  
22 such time within a reasonable period after making  
23 the request if the use of the compensatory time does  
24 not unduly disrupt the operations of the employer.

1           “(8) DEFINITIONS.—For purposes of this sub-  
2           section—

3                   “(A) the term “employee” does not in-  
4           clude an employee of a public agency; and

5                   “(B) the terms “overtime compensation”,  
6           “compensatory time”, and “compensatory time  
7           off” shall have the meanings given such terms  
8           by subsection (o)(7).’.

9           “(b) REMEDIES.—Section 16 of the Fair Labor  
10          Standards Act of 1938 (29 U.S.C. 216) is amended—

11                   “(1) in subsection (b), in the first sentence, by  
12          striking ‘(b) Any employer’ and inserting ‘(b) Except  
13          as provided in subsection (f), any employer’; and

14                   “(2) by adding at the end the following:

15                   “(f) An employer that violates section 7(t)(4) shall  
16          be liable to the employee affected in the amount of the  
17          rate of compensation (determined in accordance with sec-  
18          tion 7(t)(6)(A)) for each hour of compensatory time ac-  
19          crued by the employee and in an additional equal amount  
20          as liquidated damages reduced by the amount of such rate  
21          of compensation for each hour of compensatory time used  
22          by such employee.’.

23           “(c) NOTICE TO EMPLOYEES.—Not later than 30  
24          days after the date of enactment of this Act, the Secretary  
25          of Labor shall revise the materials the Secretary provides,

1 under regulations published in section 516.4 of title 29,  
2 Code of Federal Regulations (or any corresponding similar  
3 regulation or ruling), to employers for purposes of a notice  
4 explaining the Fair Labor Standards Act of 1938 (29  
5 U.S.C. 201 et seq.) to employees so that such notice re-  
6 flects the amendments made to such Act by this section.

7 “(d) GAO REPORT.—Beginning 2 years after the  
8 date of enactment of this Act and each of the 3 years  
9 thereafter, the Comptroller General shall submit a report  
10 to Congress providing, with respect to the reporting period  
11 immediately prior to each such report—

12 “(1) data concerning the extent to which em-  
13 ployers provide compensatory time pursuant to sec-  
14 tion 7(t) of the Fair Labor Standards Act of 1938,  
15 as added by this Act, and the extent to which em-  
16 ployees opt to receive compensatory time;

17 “(2) the number of complaints alleging a viola-  
18 tion of such section filed by any employee with the  
19 Secretary of Labor;

20 “(3) the number of enforcement actions com-  
21 menced by the Secretary or commenced by the Sec-  
22 retary on behalf of any employee for alleged viola-  
23 tions of such section;



1           “(4) the disposition or status of such com-  
2           plaints and actions described in paragraphs (2) and  
3           (3); and

4           “(5) an account of any unpaid wages, damages,  
5           penalties, injunctive relief, or other remedies ob-  
6           tained or sought by the Secretary in connection with  
7           such actions described in paragraph (3).

8           “(e) SUNSET.—This section and the amendments  
9           made by this section shall expire 5 years after the date  
10          of enactment of this Act.”.





**AMENDMENT TO THE AMENDMENT IN THE NA-  
TURE OF A SUBSTITUTE TO THE COMMITTEE  
PRINT RELATING TO UNIVERSAL PAID FAM-  
ILY AND MEDICAL LEAVE  
OFFERED BY MR. SMITH OF NEBRASKA**

In lieu of the matter proposed to be inserted by the amendment, insert the following:

1 **SECTION 130001. SHORT TITLE.**

2 This subtitle may be cited as the “Family and Med-  
3 ical Insurance Leave Act” or the “FAMILY Act”.

4 **SEC. 130002. FAMILY AND MEDICAL INSURANCE LEAVE.**

5 The Social Security Act (42 U.S.C. 301 et seq.) is  
6 amended by adding at the end the following:

7 **“TITLE XXII—FAMILY AND**  
8 **MEDICAL INSURANCE LEAVE**

9 **“SEC. 2201. DEFINITIONS.**

10 “In this Act, the following definitions apply:

11 “(1) CAREGIVING DAY.—The term ‘caregiving  
12 day’ means, with respect to an individual, a calendar  
13 day in which the individual engaged in qualified  
14 caregiving.

15 “(2) SECRETARY.—The term ‘Secretary’ means  
16 the Secretary of the Treasury.

1           “(3) ASSISTANT SECRETARY.—The term ‘As-  
2           sistant Secretary’ means the Assistant Secretary  
3           who heads the Office of Paid Family and Medical  
4           Leave established under section 3(a).

5           “(4) ELIGIBLE INDIVIDUAL.—The term ‘eligible  
6           individual’ means an individual who is entitled to a  
7           benefit under section 4 for a particular month, upon  
8           filing an application for such benefit for such month.

9           “(5) INITIAL WAITING PERIOD.—The term ‘ini-  
10          tial waiting period’ means a period beginning with  
11          the first caregiving day of an individual occurring  
12          during the individual’s benefit period and ending  
13          after the earlier of—

14                 “(A) the fifth caregiving day of the indi-  
15                 vidual occurring during the benefit period; or

16                 “(B) the month preceding the first month  
17                 in the benefit period during which occur not  
18                 less than 15 caregiving days of the individual.

19           “(6) QUALIFIED CAREGIVING.—The term  
20           ‘qualified caregiving’ means any activity engaged in  
21           by an individual, other than regular employment, for  
22           a reason for which an eligible employee would be en-  
23           titled to leave under subparagraphs (A) through (E)  
24           of paragraph (1) of section 102(a) of the Family

1 and Medical Leave Act of 1993 (29 U.S.C.  
2 2612(a)).

3 “(7) SELF-EMPLOYMENT INCOME.—The term  
4 ‘self-employment income’ has the same meaning as  
5 such term in section 211(b) of such Act (42 U.S.C.  
6 411(b)).

7 “(8) STATE.—The term ‘State’ means any  
8 State of the United States or the District of Colum-  
9 bia or any territory or possession of the United  
10 States.

11 “(9) WAGES.—The term ‘wages’, except as such  
12 term is used in subsection (h)(2) of section 4, has  
13 the same meaning as such term in section 209 of the  
14 Social Security Act (42 U.S.C. 409).

15 “(10) 60-DAY LIMITATION PERIOD.—The term  
16 ‘60-day limitation period’ means a period—

17 “(A) beginning with the first caregiving  
18 day of an individual occurring during the indi-  
19 vidual’s benefit period and after the expiration  
20 of the individual’s 5-day waiting period, if ap-  
21 plicable; and

22 “(B) ending with the 60th caregiving day  
23 of the individual occurring during the benefit  
24 period and after the expiration of the 5-day  
25 waiting period,

1       disregarding any caregiving day of the individual oc-  
2       curring during any month in the benefit period after  
3       the first 20 caregiving days of the individual occur-  
4       ring during such month.

5       **“SEC. 2202. OFFICE OF PAID FAMILY AND MEDICAL LEAVE.**

6       “(a) ESTABLISHMENT OF OFFICE.—There is estab-  
7       lished within the Department of the Treasury an office  
8       to be known as the Office of Paid Family and Medical  
9       Leave. The Office shall be headed by a Assistant Secretary  
10      who shall be appointed by the Secretary.

11      “(b) RESPONSIBILITIES OF ASSISTANT SEC-  
12      RETARY.—The Secretary, acting through the Assistant  
13      Secretary, shall be responsible for—

14              “(1) hiring personnel and making employment  
15              decisions with regard to such personnel;

16              “(2) issuing such regulations as may be nec-  
17              essary to carry out the purposes of this Act;

18              “(3) entering into cooperative agreements with  
19              other agencies and departments to ensure the effi-  
20              ciency of the administration of the program;

21              “(4) determining eligibility for family and med-  
22              ical leave insurance benefits under section 4;

23              “(5) determining benefit amounts for each  
24              month of such eligibility and making timely pay-

1       ments of such benefits to entitled individuals in ac-  
2       cordance with such section;

3           “(6) establishing and maintaining a system of  
4       records relating to the administration of such sec-  
5       tion;

6           “(7) preventing fraud and abuse relating to  
7       such benefits;

8           “(8) providing information on request regarding  
9       eligibility requirements, the claims process, benefit  
10      amounts, maximum benefits payable, notice require-  
11      ments, nondiscrimination rights, confidentiality, co-  
12      ordination of leave under this Act and other laws,  
13      collective bargaining agreements, and employer poli-  
14      cies;

15          “(9) annually providing employers a notice in-  
16      forming employees of the availability of such bene-  
17      fits;

18          “(10) annually making available to the public a  
19      report that includes the number of individuals who  
20      received such benefits, the purposes for which such  
21      benefits were received, and an analysis of utilization  
22      rates of such benefits by gender, race, ethnicity, and  
23      income levels; and

1           “(11) tailoring culturally and linguistically com-  
2           petent education and outreach toward increasing uti-  
3           lization rates of benefits under such section.

4           “(c) AVAILABILITY OF DATA.—The Secretary shall  
5           make available to the Assistant Secretary such data as the  
6           Secretary determines necessary to enable the Assistant  
7           Secretary to effectively carry out the responsibilities de-  
8           scribed in subsection (b).

9           **“SEC. 2203. FAMILY AND MEDICAL LEAVE INSURANCE BEN-  
10           EFIT PAYMENTS.**

11          “(a) IN GENERAL.—Every individual who—

12           “(1) is insured for disability insurance benefits  
13           (as determined under section 223(c) of the Social  
14           Security Act (42 U.S.C. 423(c))) at the time such  
15           individual’s application is filed;

16           “(2) has earned income from employment dur-  
17           ing the 12 months prior to the month in which the  
18           application is filed;

19           “(3) has filed an application for a family and  
20           medical leave insurance benefit in accordance with  
21           subsection (d); and

22           “(4) was engaged in qualified caregiving, or an-  
23           ticipates being so engaged, during the period that  
24           begins 90 days before the date on which such appli-  
25           cation is filed or within 30 days after such date,



1 shall be entitled to such a benefit for each month in the  
2 benefit period specified in subsection (c), not to exceed 60  
3 caregiving days per benefit period.

4 “(b) BENEFIT AMOUNT.—

5 “(1) IN GENERAL.—Except as otherwise pro-  
6 vided in this subsection, the benefit amount to which  
7 an individual is entitled under this section for a  
8 month shall be an amount equal to the greater of—

9 “(A) the lesser of  $\frac{1}{18}$  of the wages and  
10 self-employment income of the individual for the  
11 calendar year in which such wages and self-em-  
12 ployment income are the highest among the  
13 most recent three calendar years, or the max-  
14 imum benefit amount determined under para-  
15 graph (2); or

16 “(B) the minimum benefit amount deter-  
17 mined under paragraph (2),  
18 multiplied by the quotient (not greater than 1) ob-  
19 tained by dividing the number of caregiving days of  
20 the individual in such month by 20.

21 “(2) ANNUAL INCREASE OF MAXIMUM AND MIN-  
22 IMUM BENEFIT AMOUNTS.—

23 “(A) For individuals who initially become  
24 eligible for family and medical leave insurance  
25 benefits in the first full calendar year after the

1 date of enactment of this Act, the maximum  
2 monthly benefit amount and the minimum  
3 monthly benefit amount shall be \$4,000 and  
4 \$580, respectively.

5 “(B) For individuals who initially become  
6 eligible for family and medical leave insurance  
7 benefits in any calendar year after such first  
8 full calendar year the maximum benefit amount  
9 and the minimum benefit amount shall be, re-  
10 spectively, the product of the corresponding  
11 amount determined with respect to the first cal-  
12 endar year under subparagraph (A) and the  
13 quotient obtained by dividing—

14 “(i) the national average wage index  
15 (as defined in section 209(k)(1) of the So-  
16 cial Security Act (42 U.S.C. 409(k)(1)))  
17 for the second calendar year preceding the  
18 calendar year for which the determination  
19 is made, by

20 “(ii) the national average wage index  
21 (as so defined) for 2020.

22 “(3) LIMITATIONS ON BENEFITS PAID.—

23 “(A) NONPAYABLE WAITING PERIOD.—  
24 Any calendar day during an individual’s benefit  
25 period which occurs before the expiration of an

1 initial waiting period shall not be taken into ac-  
2 count under this subsection as a caregiving day  
3 of the individual.

4 “(B) LIMITATION ON TOTAL BENEFITS  
5 PAID.—Any calendar day during an individual’s  
6 benefit period which occurs after the expiration  
7 of a 60-day limitation period shall not be taken  
8 into account under this subsection as a  
9 caregiving day of the individual.

10 “(4) REDUCTION IN BENEFIT AMOUNT ON AC-  
11 COUNT OF RECEIPT OF CERTAIN BENEFITS.—A ben-  
12 efit under this section for a month shall be reduced  
13 by the amount, if any, in certain benefits (as deter-  
14 mined under regulations issued by the Secretary) as  
15 may be otherwise received by an individual. For pur-  
16 poses of the preceding sentence, certain benefits in-  
17 clude—

18 “(A) periodic benefits on account of such  
19 individual’s total or partial disability under a  
20 workmen’s compensation law or plan of the  
21 United States or a State; and

22 “(B) periodic benefits on account of an in-  
23 dividual’s employment status under an unem-  
24 ployment law or plan of the United States or a  
25 State.

1           “(5) COORDINATION OF BENEFIT AMOUNT  
2 WITH CERTAIN STATE BENEFITS.—A benefit re-  
3 ceived under this section shall be coordinated, in a  
4 manner determined by regulations issued by the Sec-  
5 retary, with the periodic benefits received from tem-  
6 porary disability insurance or family leave insurance  
7 programs under any law or plan of a State, a polit-  
8 ical subdivision (as that term is used in section  
9 218(b)(2) of the Social Security Act (42 U.S.C.  
10 418(b)(2))), or an instrumentality of two or more  
11 States (as that term is used in section 218(g) of  
12 such Act of the Social Security Act (42 U.S.C.  
13 418(g))).

14           “(c) BENEFIT PERIOD.—

15           “(1) IN GENERAL.—Except as provided in para-  
16 graph (2), the benefit period specified in this sub-  
17 section shall begin on the 1st day of the 1st month  
18 in which the individual meets the criteria specified in  
19 paragraphs (1), (2), and (3) of subsection (a), and  
20 shall end on the date that is 365 days after the 1st  
21 day of the benefit period.

22           “(2) RETROACTIVE BENEFITS.—In the case of  
23 an application for benefits under this section for  
24 qualified caregiving in which the individual was en-  
25 gaged at any time during the 90-day period pre-

1 ceding the date on which such application is sub-  
2 mitted, the benefit period specified in this subsection  
3 shall begin on the later of—

4 “(A) the 1st day of the 1st month in which  
5 the individual engaged in such qualified  
6 caregiving; or

7 “(B) the 1st day of the 1st month that be-  
8 gins during such 90-day period,  
9 and shall end on the date that is 365 days after the  
10 1st day of the benefit period.

11 “(d) APPLICATION.—An application for a family and  
12 medical leave insurance benefit shall include—

13 “(1) a statement that the individual was en-  
14 gaged in qualified caregiving, or anticipates being so  
15 engaged, during the period that begins 90 days be-  
16 fore the date on which the application is submitted  
17 or within 30 days after such date;

18 “(2) if the qualified caregiving described in the  
19 statement in paragraph (1) is engaged in by the in-  
20 dividual because of a serious health condition of the  
21 individual or a relative of the individual, a certifi-  
22 cation, issued by the health care provider treating  
23 such serious health condition, that affirms the infor-  
24 mation specified in paragraph (1) and contains such  
25 information as the Secretary shall specify in regula-

1 tions, which shall be no more than the information  
2 that is required to be stated under section 103(b) of  
3 the Family and Medical Leave Act of 1993 (29  
4 U.S.C. 2613(b));

5 “(3) if such qualified caregiving is engaged in  
6 by the individual for any other authorized reason, a  
7 certification, issued by a relevant authority deter-  
8 mined under regulations issued by the Secretary,  
9 that affirms the circumstances giving rise to such  
10 reason; and

11 “(4) an attestation from the applicant that his  
12 or her employer has been provided with written no-  
13 tice of the individual’s intention to take family or  
14 medical leave, if the individual has an employer, or  
15 to the Secretary in all other cases.

16 “(e) INELIGIBILITY; DISQUALIFICATION.—

17 “(1) INELIGIBILITY FOR BENEFIT.—An indi-  
18 vidual shall be ineligible for a benefit under this sec-  
19 tion for any month for which the individual is enti-  
20 tled to—

21 “(A) disability insurance benefits under  
22 section 223 of the Social Security Act (42  
23 U.S.C. 423) or a similar permanent disability  
24 program under any law or plan of a State or  
25 political subdivision or instrumentality of a

1 State (as such terms are used in section 218 of  
2 the Social Security Act (42 U.S.C. 418));

3 “(B) monthly insurance benefits under sec-  
4 tion 202 of such Act (42 U.S.C. 402) based on  
5 such individual’s disability (as defined in sec-  
6 tion 223(d) of such Act (42 U.S.C. 423(d))); or

7 “(C) benefits under title XVI of such Act  
8 (42 U.S.C. 1381 et seq.) based on such individ-  
9 ual’s status as a disabled individual (as deter-  
10 mined under section 1614 of such Act (42  
11 U.S.C. 1382e)).

12 “(2) DISQUALIFICATION.—An individual who  
13 has been convicted of a violation under section 208  
14 of the Social Security Act (42 U.S.C. 408) or who  
15 has been found to have used false statements to se-  
16 cure benefits under this section, shall be ineligible  
17 for benefits under this section for a 1-year period  
18 following the date of such conviction.

19 “(f) REVIEW OF ELIGIBILITY AND BENEFIT PAY-  
20 MENT DETERMINATIONS.—

21 “(1) ELIGIBILITY DETERMINATIONS.—

22 “(A) IN GENERAL.—The Secretary shall  
23 provide notice to an individual applying for ben-  
24 efits under this section of the initial determina-  
25 tion of eligibility for such benefits, and the esti-

1 mated benefit amount for a month in which one  
2 caregiving day of the individual occurs, as soon  
3 as practicable after the application is received.

4 “(B) REVIEW.—An individual may request  
5 review of an initial adverse determination with  
6 respect to such application at any time before  
7 the end of the 20-day period that begins on the  
8 date notice of such determination is received,  
9 except that such 20-day period may be extended  
10 for good cause. As soon as practicable after the  
11 individual requests review of the determination,  
12 the Secretary shall provide notice to the indi-  
13 vidual of a final determination of eligibility for  
14 benefits under this section.

15 “(2) BENEFIT PAYMENT DETERMINATIONS.—

16 “(A) IN GENERAL.—The Secretary shall  
17 make any monthly benefit payment to an indi-  
18 vidual claiming benefits for a month under this  
19 section, or provide notice of the reason such  
20 payment will not be made if the Secretary de-  
21 termines that the individual is not entitled to  
22 payment for such month, not later than 20 days  
23 after the individual’s monthly benefit claim re-  
24 port for such month is received. Such monthly



1 report shall be filed with the Secretary not later  
2 than 15 days after the end of each month.

3 “(B) REVIEW.—If the Secretary deter-  
4 mines that payment will not be made to an in-  
5 dividual for a month, or if the Secretary deter-  
6 mines that payment shall be made based on a  
7 number of caregiving days in the month incon-  
8 sistent with the number of caregiving days in  
9 the monthly benefit claim report of the indi-  
10 vidual for such month, the individual may re-  
11 quest review of such determination at any time  
12 before the end of the 20-day period that begins  
13 on the date notice of such determination is re-  
14 ceived, except that such 20-day period may be  
15 extended for good cause. Not later than 20 days  
16 after the individual requests review of the deter-  
17 mination, the Secretary shall provide notice to  
18 the individual of a final determination of pay-  
19 ment for such month, and shall make payment  
20 to the individual of any additional amount not  
21 included in the initial payment to the individual  
22 for such month to which the Secretary deter-  
23 mines the individual is entitled.

24 “(3) BURDEN OF PROOF.—An application for  
25 benefits under this section and a monthly benefit

1 claim report of an individual shall each be presumed  
2 to be true and accurate, unless the Secretary dem-  
3 onstrates by a preponderance of the evidence that  
4 information contained in the application is false.

5 “(4) DEFINITION OF MONTHLY BENEFIT CLAIM  
6 REPORT.—For purposes of this subsection, the term  
7 ‘monthly benefit claim report’ means, with respect to  
8 an individual for a month, the individual’s report to  
9 the Secretary of the number of caregiving days of  
10 the individual in such month, which shall be filed no  
11 later than 15 days after the end of each month.

12 “(5) REVIEW.—All final determinations of the  
13 Secretary under this subsection shall be reviewable  
14 according to the procedures set out in section 205  
15 of the Social Security Act (42 U.S.C. 405).

16 “(g) RELATIONSHIP WITH STATE LAW; EMPLOYER  
17 BENEFITS.—

18 “(1) IN GENERAL.—This section does not pre-  
19 empt or supercede any provision of State or local  
20 law that authorizes a State or local municipality to  
21 provide paid family and medical leave benefits simi-  
22 lar to the benefits provided under this section.

23 “(2) GREATER BENEFITS ALLOWED.—Nothing  
24 in this Act shall be construed to diminish the obliga-  
25 tion of an employer to comply with any contract, col-

1 lective bargaining agreement, or any employment  
2 benefit program or plan that provides greater paid  
3 leave or other leave rights to employees than the  
4 rights established under this Act.

5 “(h) PROHIBITED ACTS; ENFORCEMENT.—

6 “(1) IN GENERAL.—It shall be unlawful for any  
7 person to discharge or in any other manner discrimi-  
8 nate against an individual because the individual has  
9 applied for, indicated an intent to apply for, or re-  
10 ceived family and medical leave insurance benefits.

11 “(2) CIVIL ACTION BY AN INDIVIDUAL.—

12 “(A) LIABILITY.—Any person who violates  
13 paragraph (1) shall be liable to any individual  
14 employed by such person who is affected by the  
15 violation—

16 “(i) for damages equal to the sum  
17 of—

18 “(I) the amount of—

19 “(aa) any wages, salary, em-  
20 ployment benefits, or other com-  
21 pensation denied or lost to such  
22 individual by reason of the viola-  
23 tion; or

24 “(bb) in a case in which  
25 wages, salary, employment bene-

1 fits, or other compensation have  
2 not been denied or lost to the in-  
3 dividual, any actual monetary  
4 losses sustained by the individual  
5 as a direct result of the violation,  
6 such as the cost of providing  
7 care, up to a sum equal to 60  
8 calendar days of wages or salary  
9 for the individual;

10 “(II) the interest on the amount  
11 described in subclause (I) calculated  
12 at the prevailing rate; and

13 “(III) an additional amount as  
14 liquidated damages equal to the sum  
15 of the amount described in subclause  
16 (I) and the interest described in sub-  
17 clause (II), except that if a person  
18 who has violated paragraph (1) proves  
19 to the satisfaction of the court that  
20 the act or omission which violated  
21 paragraph (1) was in good faith and  
22 that the person had reasonable  
23 grounds for believing that the act or  
24 omission was not a violation of para-  
25 graph (1), such court may, in the dis-

1                   cretion of the court, reduce the  
2                   amount of the liability to the amount  
3                   and interest determined under sub-  
4                   clauses (I) and (II), respectively; and  
5                   “(ii) for such equitable relief as may  
6                   be appropriate, including employment, re-  
7                   instatement, and promotion.

8                   “(B) RIGHT OF ACTION.—An action to re-  
9                   cover the damages or equitable relief prescribed  
10                  in subparagraph (A) may be maintained against  
11                  any person in any Federal or State court of  
12                  competent jurisdiction by any individual for and  
13                  on behalf of—

14                  “(i) the individual; or

15                  “(ii) the individual and other individ-  
16                  uals similarly situated.

17                  “(C) FEES AND COSTS.—The court in such  
18                  an action shall, in addition to any judgment  
19                  awarded to the plaintiff, allow a reasonable at-  
20                  torney’s fee, reasonable expert witness fees, and  
21                  other costs of the action to be paid by the de-  
22                  fendant.

23                  “(D) LIMITATIONS.—The right provided  
24                  by subparagraph (B) to bring an action by or  
25                  on behalf of any individual shall terminate—

1           “(i) on the filing of a complaint by  
2           the Secretary in an action under para-  
3           graph (5) in which restraint is sought of  
4           any further delay in the payment of the  
5           amount described in subparagraph (A)(I)  
6           to such individual by the person respon-  
7           sible under subparagraph (A) for the pay-  
8           ment; or

9           “(ii) on the filing of a complaint by  
10          the Secretary in an action under para-  
11          graph (3) in which a recovery is sought of  
12          the damages described in subparagraph  
13          (A)(I) owing to an individual by a person  
14          liable under subparagraph (A),  
15          unless the action described in clause (i) or (ii)  
16          is dismissed without prejudice on motion of the  
17          Secretary.

18          “(3) ACTION BY THE SECRETARY.—

19                 “(A) CIVIL ACTION.—The Secretary may  
20                 bring an action in any court of competent juris-  
21                 diction to recover the damages described in  
22                 paragraph (2)(A)(I).

23                 “(B) SUMS RECOVERED.—Any sums recov-  
24                 ered by the Secretary pursuant to subparagraph  
25                 (A) shall be held in a special deposit account

1 and shall be paid, on order of the Secretary, di-  
2 rectly to each individual affected. Any such  
3 sums not paid to an individual because of in-  
4 ability to do so within a period of 3 years shall  
5 be deposited into the Federal Family and Med-  
6 ical Leave Insurance Trust Fund.

7 “(4) LIMITATION.—

8 “(A) IN GENERAL.—An action may be  
9 brought under this subsection not later than 3  
10 years after the date of the last event consti-  
11 tuting the alleged violation for which the action  
12 is brought.

13 “(B) COMMENCEMENT.—An action  
14 brought by the Secretary under this subsection  
15 shall be considered to be commenced on the  
16 date when the complaint is filed.

17 “(5) ACTION FOR INJUNCTION BY SEC-  
18 RETARY.—The district courts of the United States  
19 shall have jurisdiction, for cause shown, in an action  
20 brought by the Secretary—

21 “(A) to restrain violations of paragraph  
22 (1), including the restraint of any withholding  
23 of payment of wages, salary, employment bene-  
24 fits, or other compensation, plus interest, found  
25 by the court to be due to an individual; or

1           “(B) to award such other equitable relief  
2           as may be appropriate, including employment,  
3           reinstatement, and promotion.

4           “(i) SPECIAL RULE FOR RAILROAD EMPLOYEES.—  
5 For purposes of subsection (a)(1), an individual shall be  
6 deemed to be insured for disability insurance benefits if  
7 the individual would be so insured if the individual’s serv-  
8 ice as an employee (as defined in the section 1(b) of the  
9 Railroad Retirement Act of 1974) after December 31,  
10 1936, were included within the meaning of the term ‘em-  
11 ployment’ for purposes of title II of the Social Security  
12 Act (42 U.S.C. 401 et seq.).

13           “(j) DETERMINATION OF WHETHER AN ACTIVITY  
14 CONSTITUTES QUALIFIED CAREGIVING.—

15           “(1) IN GENERAL.—For purposes of deter-  
16 mining whether an activity engaged in by an indi-  
17 vidual constitutes qualified caregiving under this sec-  
18 tion—

19           “(A) the term ‘spouse’ (as used in section  
20 102(a) of the Family and Medical Leave Act  
21 (29 U.S.C. 2612(a))) includes the individual’s  
22 domestic partner; and

23           “(B) the term ‘son or daughter’ (as used  
24 in such section) includes a son or daughter (as



1 defined in section 101 of such Act) of the indi-  
2 vidual's domestic partner.

3 “(2) DOMESTIC PARTNER.—

4 “(A) IN GENERAL.—For purposes of para-  
5 graph (1), the term ‘domestic partner’, with re-  
6 spect to an individual, means another individual  
7 with whom the individual is in a committed re-  
8 lationship.

9 “(B) COMMITTED RELATIONSHIP DE-  
10 FINED.—The term ‘committed relationship’  
11 means a relationship between two individuals  
12 (each at least 18 years of age) in which each  
13 individual is the other individual's sole domestic  
14 partner and both individuals share responsi-  
15 bility for a significant measure of each other's  
16 common welfare. The term includes any such  
17 relationship between two individuals, including  
18 individuals of the same sex, that is granted  
19 legal recognition by a State or political subdivi-  
20 sion of a State as a marriage or analogous rela-  
21 tionship, including a civil union or domestic  
22 partnership.

23 “(k) APPLICABILITY OF CERTAIN SOCIAL SECURITY  
24 ACT PROVISIONS.—The provisions of sections 204, 205,  
25 206, and 208 of the Social Security Act shall apply to

1 benefit payments authorized by and paid out pursuant to  
2 this section in the same way that such provisions apply  
3 to benefit payments authorized by and paid out pursuant  
4 to title II of such Act.

5 “(1) EFFECTIVE DATE FOR APPLICATIONS.—Appli-  
6 cations described in this section may be filed beginning  
7 18 months after the date of enactment of this Act.”.



**AMENDMENT TO THE AMENDMENT IN THE NA-  
TURE OF A SUBSTITUTE TO THE COMMITTEE  
PRINT RELATING TO UNIVERSAL PAID FAM-  
ILY AND MEDICAL LEAVE**

**OFFERED BY MR. KELLY OF PENNSYLVANIA**

Page 3, after line 24, insert the following:

1           “(4) CERTIFICATION.—Notwithstanding para-  
2           graph (3), no benefit period under this title may  
3           begin with any month prior to the date that is 6  
4           months after the date on which the Department of  
5           Treasury provides a written certification to Congress  
6           confirming its ability to effectively operate the pro-  
7           gram described in this title, including requirements  
8           under section 2204(d)(2)(B).”.



**AMENDMENT TO THE AMENDMENT IN THE NA-  
TURE OF A SUBSTITUTE TO THE COMMITTEE  
PRINT RELATING TO UNIVERSAL PAID FAM-  
ILY AND MEDICAL LEAVE**

**OFFERED BY MR. FERGUSON OF GEORGIA**

Page 16, strike lines 5 through 11 and insert the following:

1           “(3) an attestation from the individual that no-  
2           tice of the individual’s need to be absent from work  
3           during such caregiving hours has been provided pur-  
4           suant to subparagraph (h);”.

Page 25, after line 4, insert the following:

5           “(h) EMPLOYEE NOTICE REQUIREMENTS FOR FORE-  
6           SEEABLE LEAVE.—

7           “(1) TIMING OF NOTICE.—An individual must  
8           provide the employer at least 30 days advance notice  
9           before leave is to begin if the need for the leave is  
10          foreseeable based on an expected birth, placement  
11          for adoption or foster care, planned medical treat-  
12          ment for a serious health condition of the employee  
13          or of a family member, or the planned medical treat-  
14          ment for a serious injury or illness of a covered serv-

1 icemember. If 30 days' notice is not practicable,  
2 such as because of a lack of knowledge of approxi-  
3 mately when leave will be required to begin, a  
4 change in circumstances, or a medical emergency,  
5 notice must be given as soon as practicable. For ex-  
6 ample, an employee's health condition may require  
7 leave to commence earlier than anticipated before  
8 the birth of a child. Similarly, little opportunity for  
9 notice may be given before placement for adoption.  
10 For foreseeable leave due to a qualifying exigency  
11 notice must be provided as soon as practicable, re-  
12 gardless of how far in advance such leave is foresee-  
13 able. Whether leave is to be continuous or is to be  
14 taken intermittently or on a reduced schedule basis,  
15 notice need only be given one time, but the employee  
16 shall advise the employer as soon as practicable if  
17 dates of scheduled leave change or are extended, or  
18 were initially unknown. In those cases where the em-  
19 ployee is required to provide at least 30 days' notice  
20 of foreseeable leave and does not do so, the employee  
21 shall explain the reasons why such notice was not  
22 practicable upon a request from the employer for  
23 such information.

24 “(2) TIMING OF NOTICE FOR SMALL EMPLOY-  
25 ERS.—For individuals employed with an employer

- 1 with less than 50 employees in paragraph (1) strike
- 2 '30' and insert '60'."



**AMENDMENT TO THE AMENDMENT IN THE NATURE OF A SUBSTITUTE TO THE COMMITTEE PRINT RELATING TO UNIVERSAL PAID FAMILY AND MEDICAL LEAVE OFFERED BY MR. SMITH OF MISSOURI**

Page 11, line 6, strike “and” and insert a period.

Page 11, strike lines 7 through 12.

Page 11, line 18, strike “(D), and (E)” and insert “and (D)”.

Page 11, line 20, strike “\$100,000, and \$250,000” and insert “and \$100,000”.

Page 14, after line 21, insert the following:

1       “(e) MAXIMUM AND MINIMUM BENEFIT AMOUNT.—  
2 Notwithstanding subsection (a), the maximum amount  
3 and the minimum amount of the benefit to which an indi-  
4 vidual is entitled under section 2202 for a month shall  
5 be \$4,000 and \$580, respectively.”.



**AMENDMENT TO THE AMENDMENT IN THE NA-  
TURE OF A SUBSTITUTE TO THE COMMITTEE  
PRINT RELATING TO UNIVERSAL PAID FAM-  
ILY AND MEDICAL LEAVE  
OFFERED BY MR. RICE OF SOUTH CAROLINA**

Page 8, after line 14, insert the following:

1           “(3) PROHIBITION.—Notwithstanding para-  
2           graphs (1) and (2), individuals in the same house-  
3           hold may not be treated as engaging in qualified  
4           caregiving for the same caregiving reason for the  
5           same caregiving hour.”.





**AMENDMENT TO THE AMENDMENT IN THE NA-  
TURE OF A SUBSTITUTE TO THE COMMITTEE  
PRINT RELATING TO UNIVERSAL PAID FAM-  
ILY AND MEDICAL LEAVE  
OFFERED BY MR. SMUCKER OF  
PENNSYLVANIA**

Page 2, strike lines 12 through 19 and insert the following:

- 1           “(3) has wages or self-employment income—  
2                 “(A) in the 30-day period ending on the  
3           date on which the individual’s benefit period be-  
4           gins as specified in subsection (b); and  
5                 “(B) in at least 4 of the 5 most recent cal-  
6           endar quarters ending prior to such date,”.



**AMENDMENT TO THE AMENDMENT IN THE NATURE OF A SUBSTITUTE TO THE COMMITTEE PRINT RELATING TO UNIVERSAL PAID FAMILY AND MEDICAL LEAVE  
OFFERED BY MR. WENSTRUP OF OHIO**

Page 16, line 5, strike “an attestation from the individual” and insert “a certification from the individual’s employer”.

Page 16, lines 15 through 18, strike “, except that the Secretary may waive this requirement in any case in which such evidence is otherwise available to the Secretary”.

Page 16, line 19, strike “an attestation from the individual” and insert “a certification from the individual’s employer”.

Page 16, line 22, strike “and”.

Page 17, line 13, strike the period and insert “; and”.

Page 17, after line 13, insert the following:

1           “(7) documentation necessary to substantiate  
2           and validate the individual’s identity (in accordance  
3           with regulations to be issued by the Secretary).”.



**AMENDMENT TO THE AMENDMENT IN THE NA-  
TURE OF A SUBSTITUTE TO THE COMMITTEE  
PRINT RELATING TO UNIVERSAL PAID FAM-  
ILY AND MEDICAL LEAVE**

**OFFERED BY MR. HERN OF OKLAHOMA**

Page 54, line 16, strike “90” and insert “25”.

Page 55, line 9, strike “90” and insert “25”.

