

119TH CONGRESS
1ST SESSION

H. R. 1424

To amend the Internal Revenue Code of 1986 to increase the employer tax credit for paid family and medical leave.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 18, 2025

Mr. MACKENZIE introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to increase the employer tax credit for paid family and medical leave.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. INCREASE IN EMPLOYER CREDIT FOR PAID**
4 **FAMILY AND MEDICAL LEAVE.**

5 (a) INCREASE IN CREDIT PERCENTAGES.—Section
6 45S(a)(2) of the Internal Revenue Code of 1986 is amend-
7 ed—

8 (1) by striking “12.5 percent” and inserting
9 “25 percent”,

1 (2) by striking “25 percent” and inserting “50
2 percent”, and

3 (3) by striking “0.25 percentage points” and
4 inserting “0.50 percentage points”.

5 (b) CREDIT MADE PERMANENT.—Section 45S of
6 such Code is amended by striking subsection (f).

7 (c) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to taxable years beginning after
9 December 31, 2025.

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