

119TH CONGRESS  
1ST SESSION

# H. R. 2801

To amend the Internal Revenue Code of 1986 to allow an increased work opportunity credit with respect to veterans, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 9, 2025

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

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## A BILL

To amend the Internal Revenue Code of 1986 to allow an increased work opportunity credit with respect to veterans, and for other purposes.

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. SHORT TITLE.**

4 This Act may be cited as the “Honor and Hire Vet-  
5 erans Act of 2025”.

6 **SEC. 2. WORK OPPORTUNITY CREDIT FOR VETERANS.**

7 (a) IN GENERAL.—Section 51(a) of the Internal Rev-  
8 enue Code of 1986 is amended by striking “equal to” and  
9 all that follows and inserting the following: “equal to—

1 “(1) in the case of a qualified veteran, 50 percent  
2 of the qualified first-year wages for such year, and

3 “(2) in all other cases, 40 percent of the qualified  
4 first-year wages for such year.”.

5 (b) INCREASED LIMITATION ON WAGES TAKEN INTO  
6 ACCOUNT FOR VETERANS.—Section 51(b)(3) of such  
7 Code is amended—

8 (1) by striking “\$12,000” and inserting  
9 “\$18,000”,

10 (2) by striking “\$14,000” and inserting  
11 “\$21,000”, and

12 (3) by striking “\$24,000” and inserting  
13 “\$36,000”.

14 (c) CONFORMING AMENDMENTS RELATING TO INDI-  
15 VIDUALS NOT MEETING MINIMUM EMPLOYMENT PERI-  
16 ODS.—Section 51(i)(3)(A) of such Code is amended by  
17 striking “employer” and all that follows and inserting the  
18 following: “employer—

19 “(i) subsection (a)(1) shall be applied by  
20 substituting ‘25 percent’ for ‘50 percent’, and

21 “(ii) subsection (a)(2) shall be applied by  
22 substituting ‘25 percent’ for ‘40 percent’.”.

1       (d) **EFFECTIVE DATE.**—The amendments made by  
2 this section shall apply to individuals who begin work for  
3 the employer after the date of the enactment of this Act.

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