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(Original Signature of Member)

119TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

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

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**IN THE HOUSE OF REPRESENTATIVES**

Mr. MACKENZIE introduced the following bill; which was referred to the  
Committee on \_\_\_\_\_  
\_\_\_\_\_

**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.