

116TH CONGRESS  
2D SESSION

# H. R. 6484

To require employers to pay hazard pay to health care employees during public health emergencies, and to provide a tax credit for the cost of such pay.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 10, 2020

Mr. NEGUSE (for himself and Ms. KENDRA S. HORN of Oklahoma) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Education and Labor, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To require employers to pay hazard pay to health care employees during public health emergencies, and to provide a tax credit for the cost of such pay.

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 “Hazard Pay for the  
5 Frontlines During Health Emergencies Act”.



1 all other; audiologists; dental hygienists; dietetic  
2 technicians; veterinary technologists and technicians;  
3 ophthalmic medical technicians; medical records and  
4 health information technicians; opticians, dispensing;  
5 athletic trainers; genetic counselors; occupational  
6 therapy and physical therapist assistants and aides;  
7 other healthcare support occupations; dental assist-  
8 ants; medical transcriptionists; pharmacy aides; and  
9 veterinary assistants and laboratory animal care-  
10 takers.

11 (3) EMERGENCY PERIOD.—The term “emer-  
12 gency period” has the meaning given such term in  
13 section 1135(g) of the Social Security Act.

14 (4) REGULAR RATE.—The term “regular rate”  
15 has the meaning given the term in section 7 of the  
16 Fair Labor Standards Act of 1938 (29 U.S.C. 207).

17 **SEC. 3. PAYROLL CREDIT FOR CERTAIN MANDATORY HAZ-**  
18 **ARD PAY.**

19 (a) IN GENERAL.—In the case of an employer, there  
20 shall be allowed as a credit against the tax imposed by  
21 section 3111(a) of the Internal Revenue Code of 1986 for  
22 each calendar quarter an amount equal to 100 percent of  
23 the qualified hazard pay wages paid by such employer with  
24 respect to such calendar quarter.

25 (b) LIMITATIONS AND REFUNDABILITY.—

1           (1) CREDIT LIMITED TO CERTAIN EMPLOYMENT  
2 TAXES.—The credit allowed by subsection (a) with  
3 respect to any calendar quarter shall not exceed the  
4 tax imposed by section 3111(a) of such Code for  
5 such calendar quarter (reduced by any other credits  
6 allowed against such tax for such quarter) on the  
7 wages paid with respect to the employment of all  
8 employees of the employer.

9           (2) REFUNDABILITY OF EXCESS CREDIT.—

10           (A) IN GENERAL.—If the amount of the  
11 credit under subsection (a) exceeds the limita-  
12 tion of paragraph (1) for any calendar quarter,  
13 such excess shall be treated as an overpayment  
14 that shall be refunded under sections 6402(a)  
15 and 6413(b) of such Code.

16           (B) TREATMENT OF PAYMENTS.—For pur-  
17 poses of section 1324 of title 31, United States  
18 Code, any amounts due to an employer under  
19 this paragraph shall be treated in the same  
20 manner as a refund due from a credit provision  
21 referred to in subsection (b)(2) of such section.

22           (c) QUALIFIED HAZARD PAY WAGES.—For purposes  
23 of this section, the term “qualified hazard pay wages”  
24 means wages (as defined in section 3121(a) of the Internal

1 Revenue Code of 1986) paid by an employer which are  
2 required to be paid by reason of section 2.

3 (d) SPECIAL RULES.—

4 (1) DENIAL OF DOUBLE BENEFIT.—For pur-  
5 poses of chapter 1 of such Code, the gross income  
6 of the employer, for the taxable year which includes  
7 the last day of any calendar quarter with respect to  
8 which a credit is allowed under this section, shall be  
9 increased by the amount of such credit.

10 (2) ELECTION NOT TO HAVE SECTION APPLY.—

11 This section shall not apply with respect to any em-  
12 ployer for any calendar quarter if such employer  
13 elects (at such time and in such manner as the Sec-  
14 retary of the Treasury (or the Secretary's delegate)  
15 may prescribe) not to have this section apply.

16 (3) CERTAIN TERMS.—Any term used in this  
17 section which is also used in chapter 21 of such  
18 Code shall have the same meaning as when used in  
19 such chapter.

20 (e) REGULATIONS.—The Secretary of the Treasury  
21 (or the Secretary's delegate) shall prescribe such regula-  
22 tions or other guidance as may be necessary to carry out  
23 the purposes of this section, including—

1           (1) regulations or other guidance to prevent the  
2           avoidance of the purposes of the limitations under  
3           this section;

4           (2) regulations or other guidance to minimize  
5           compliance and record-keeping burdens under this  
6           section;

7           (3) regulations or other guidance providing for  
8           waiver of penalties for failure to deposit amounts in  
9           anticipation of the allowance of the credit allowed  
10          under this section;

11          (4) regulations or other guidance for recap-  
12          turing the benefit of credits determined under this  
13          section in cases where there is a subsequent adjust-  
14          ment to the credit determined under subsection (a);  
15          and

16          (5) regulations or other guidance to ensure that  
17          the wages taken into account under this section con-  
18          form with the wages required under section 2.

19          (f) TRANSFERS TO FEDERAL OLD-AGE AND SUR-  
20          VIVORS INSURANCE TRUST FUND.—There are hereby ap-  
21          propriated to the Federal Old-Age and Survivors Insur-  
22          ance Trust Fund and the Federal Disability Insurance  
23          Trust Fund established under section 201 of the Social  
24          Security Act (42 U.S.C. 401) amounts equal to the reduc-  
25          tion in revenues to the Treasury by reason of this section

1 (without regard to this subsection). Amounts appropriated  
2 by the preceding sentence shall be transferred from the  
3 general fund at such times and in such manner as to rep-  
4 licate to the extent possible the transfers which would have  
5 occurred to such Trust Fund had this section not been  
6 enacted.

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