

116TH CONGRESS
1ST SESSION

S. 2468

To require employers to provide training to employees whose jobs are in danger of being changed or replaced due to technology, and for other purposes.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 11, 2019

Mr. BROWN introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To require employers to provide training to employees whose jobs are in danger of being changed or replaced due to technology, 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 “Workers’ Right to
5 Training Act”.

6 **SEC. 2. DEFINITIONS.**

7 In this Act:

8 (1) **AFFECTED EMPLOYEE.**—The term “af-
9 fected employee” means an employee who may rea-

1 sonably be expected to experience a change in em-
2 ployment position or an employment loss as a con-
3 sequence of the use of technology by the employer of
4 the employee.

5 (2) CHANGE IN EMPLOYMENT POSITION.—The
6 term “change in employment position” means a ma-
7 terial change—

8 (A) in pay or benefits, working conditions,
9 or schedule of an employee; or

10 (B) that results in an unreasonable com-
11 mute for the employee.

12 (3) COMMITTEE OF EMPLOYEES.—The term
13 “committee of employees” means a committee of
14 nonsupervisory, nonmanagerial employees of an em-
15 ployer.

16 (4) EMPLOYEE.—The term “employee” means
17 any individual who provides labor or services for re-
18 munerated by an employer, unless the employer
19 demonstrates that all of the following conditions are
20 satisfied:

21 (A) The individual is free from the control
22 and direction of the hiring entity in connection
23 with the performance of the work, both under
24 the contract for the performance of the work
25 and in fact.

1 (B) The individual performs work that is
2 outside the usual course of the hiring entity's
3 business.

4 (C) The individual is customarily engaged
5 in an independently established trade, occupa-
6 tion, or business of the same nature as that in-
7 volved in the work performed.

8 (5) EMPLOYER.—

9 (A) IN GENERAL.—The term “employer”
10 means any business enterprise, including the
11 nominal employer and any entity that is a par-
12 ent of, or is integrated with, the business enter-
13 prise, that—

14 (i) is engaged in interstate commerce
15 or in the production of goods or services
16 for interstate commerce; and

17 (ii) employs not less than 25 employ-
18 ees, including part-time employees.

19 (B) MULTIPLE EMPLOYERS.—Two or more
20 business enterprises shall each be considered an
21 employer with respect to an employee, if each
22 such business enterprise codetermines or shares
23 control over the employee's essential terms and
24 conditions of employment. In determining

1 whether multiple business enterprises are em-
2 ployers of an employee—

3 (i) it shall be relevant to consider
4 whether each enterprise has—

5 (I) direct control and indirect
6 control over the terms and conditions
7 of the employee;

8 (II) reserved authority to control
9 such terms and conditions; and

10 (III) control over such terms and
11 conditions exercised by a person in
12 fact; and

13 (ii) the existence of indirect control or
14 reserved authority alone by a business en-
15 terprise may be sufficient to establish the
16 employer relationship, given specific facts
17 and circumstances.

18 (C) DEFINITIONS.—For the purposes of
19 this paragraph:

20 (i) INTEGRATED.—The term “inte-
21 grated”, when used with respect to a busi-
22 ness enterprise, means a business enter-
23 prise whose relationship with another busi-
24 ness enterprise includes—

25 (I) common ownership;

- 1 (II) common directors or officers;
2 (III) de facto exercise of control;
3 (IV) unity of personnel policies
4 emanating from a common source; or
5 (V) dependency of operations.

6 (ii) PARENT.—The term “parent”
7 means a business enterprise that partici-
8 pates directly or indirectly in making deci-
9 sions that affect employees of another
10 business enterprise.

11 (6) EMPLOYMENT LOSS.—The term “employ-
12 ment loss” means—

13 (A) an employment termination, other than
14 a discharge for cause, voluntary departure, or
15 retirement; or

16 (B) a reduction in hours of work of more
17 than 50 percent during each month of any 6-
18 month period.

19 (7) INSTITUTION OF HIGHER EDUCATION.—The
20 term “institution of higher education” has the
21 meaning given the term in section 101 of the Higher
22 Education Act of 1965 (20 U.S.C. 1001).

23 (8) RECOGNIZED POSTSECONDARY CREDEN-
24 TIAL.—The term “recognized postsecondary creden-
25 tial” has the meaning given the term in section 3 of

1 the Workforce Innovation and Opportunity Act (29
2 U.S.C. 3102).

3 (9) REGISTERED APPRENTICESHIP.—The term
4 “registered apprenticeship” means an apprenticeship
5 registered under the Act of August 16, 1937 (com-
6 monly known as the “National Apprenticeship Act”;
7 50 Stat. 664, chapter 663; 29 U.S.C. 50 et seq.).

8 (10) REPRESENTATIVE.—The term “represent-
9 ative” means an exclusive representative of employ-
10 ees within the meaning of section 9(a) or 8(f) of the
11 National Labor Relations Act (29 U.S.C. 159(a),
12 158(f)) or section 2 of the Railway Labor Act (45
13 U.S.C. 152).

14 (11) TECHNOLOGY.—

15 (A) IN GENERAL.—The term “technology”
16 means a computerized process used to create
17 value at a business enterprise, including auto-
18 mation, artificial intelligence, robotics, personal
19 computing, information technology, and e-com-
20 merce.

21 (B) REGULATIONS.—The Secretary of
22 Labor, in consultation with the Secretary of
23 Commerce, shall promulgate regulations further
24 defining the term “technology” for purposes of
25 this Act.

1 **SEC. 3. BARGAINING AND NOTICE REQUIRED BEFORE USE**
2 **OF EMPLOYMENT-CHANGING OR EMPLOY-**
3 **MENT-ELIMINATING TECHNOLOGY.**

4 (a) BARGAINING WITH EMPLOYEES BEFORE USE OF
5 EMPLOYMENT-CHANGING OR EMPLOYMENT-ELIMINATING
6 TECHNOLOGY.—

7 (1) IN GENERAL.—Not later than 180 days be-
8 fore providing any notices under subsection (b), an
9 employer that intends to use technology that will re-
10 sult in a change in employment position or an em-
11 ployment loss to any employees of the employer shall
12 engage in bargaining with such employees through
13 their chosen representative in order to ensure the
14 technology is procured and implemented in a way
15 that incorporates the skills and roles of the employ-
16 ees of the employer.

17 (2) CHOSEN REPRESENTATIVES.—An employer
18 shall carry out the bargaining required under para-
19 graph (1) with—

20 (A) in the case of affected employees who
21 are represented by a labor organization for pur-
22 poses of collective bargaining, a representative
23 from the labor organization; or

24 (B) in the case of affected employees who
25 are not represented by a labor organization for
26 purposes of collective bargaining, with a com-

1 mittee of employees who are elected by their
2 peers for purposes of the bargaining.

3 (3) MEDIATION UPON FAILURE TO AGREE.—

4 (A) REQUEST.—If an employer and the
5 chosen representative of employees are unable
6 to obtain an agreement under paragraph (1) by
7 180 days after the commencement of the bar-
8 gaining, the parties shall notify the Federal Me-
9 diation and Conciliation Service of the failure to
10 reach agreement and request mediation.

11 (B) ROLE OF SERVICE.—The Federal Me-
12 diation and Conciliation Service shall, upon re-
13 ceiving a request under subparagraph (A),
14 promptly communicate with the parties and
15 work to bring the parties to agreement through
16 mediation and conciliation.

17 (4) INTERACTION WITH NLRA.—A committee of
18 employees constituted for purposes of this subsection
19 shall not be found to constitute a labor organization,
20 as defined in section 2 of the National Labor Rela-
21 tions Act (29 U.S.C. 152).

22 (b) NOTICE TO EMPLOYEES FOR CHANGE IN EM-
23 PLOYMENT POSITIONS.—

24 (1) IN GENERAL.—An employer that intends to
25 use technology that will result in a change in em-

1 employment position for one or more employees of the
2 employer shall, not later than 180 days before any
3 such change in employment position, provide written
4 notice signed by the employer's authorized rep-
5 resentative—

6 (A) of the technology, including a descrip-
7 tion of the technology, and the impact of the
8 technology on employment positions, including
9 which employment positions will be impacted
10 and whether any new positions will be created;
11 and

12 (B) regarding the required training that
13 the employer will provide under section 4.

14 (2) PROVISION OF NOTICE.—The written notice
15 under paragraph (1) shall be—

16 (A) provided to each chosen representative
17 of the affected employees, as of the date of the
18 notice, and to each affected employee;

19 (B) distributed electronically if the em-
20 ployer customarily communicates with its em-
21 ployees through electronic communications; and

22 (C) posted publicly in conspicuous loca-
23 tions in the workplace, including all places
24 where notices to employees are commonly post-
25 ed by the employer.

1 (c) NOTICE TO EMPLOYEES SUBJECT TO AN EM-
 2 PLOYMENT LOSS.—An employer that intends to use tech-
 3 nology that will cause an employment loss for one or more
 4 employees of the employer shall, not later than 270 days
 5 before any such employment loss, provide and post written
 6 notice that includes the information described in sub-
 7 section (b)(1), in the same manner as described in sub-
 8 section (b)(2).

9 **SEC. 4. REQUIRED TRAINING AND BENEFITS.**

10 (a) CHANGES IN EMPLOYMENT POSITION.—

11 (1) IN GENERAL.—An employer who is required
 12 under section 3(b) to provide notice of technology
 13 that will result in a change in employment position
 14 and require different skills due to the use of tech-
 15 nology for one or more employees shall, beginning
 16 not later than 180 days before changing employee
 17 positions due to technology, provide on-the-job train-
 18 ing described in paragraph (2) to each affected em-
 19 ployee who will be impacted by the technology.

20 (2) TYPE OF TRAINING.—The training provided
 21 under paragraph (1) shall—

22 (A) be training that prepares the employee
 23 to be able to fulfill the new duties of the posi-
 24 tion, without regard to the length of time the
 25 training will take; and

1 (B) be supplemented, as necessary, by em-
2 ployer-paid training—

3 (i) through a registered apprentice-
4 ship program;

5 (ii) that leads to a recognized postsec-
6 ondary credential (which may be an indus-
7 try-recognized credential) offered by an in-
8 stitution of higher education; or

9 (iii) that leads to an industry-recog-
10 nized credential offered by a nonprofit or-
11 ganization that is an eligible provider
12 under section 122(d) of the Workforce In-
13 novation and Opportunity Act (29 U.S.C.
14 3152(d)).

15 (b) EMPLOYMENT LOSS.—

16 (1) PRIORITY AND TRAINING.—An employer
17 who is required under section 3(c) to provide notice
18 of technology that will result in employment loss for
19 one or more employees of the employer shall—

20 (A) give hiring priority to affected employ-
21 ees for any new or open positions of the em-
22 ployer for 1 year after the date of the notice;

23 (B) beginning not later than 180 days be-
24 fore the employment loss, provide job training

1 described in paragraph (2) for not less than 1
2 year to prepare the employee for—

3 (i) another position with the employer
4 that provides wages comparable to the em-
5 ployee's original position; or

6 (ii) an occupation that provides wages
7 comparable to the employee's original posi-
8 tion with a different employer; and

9 (C) on the day that the employee experi-
10 ences the employment loss, provide the affected
11 employee with 6 months of severance pay, in a
12 total amount equal to 6 months of the employ-
13 ee's wages in the employee's prior position.

14 (2) TYPE OF TRAINING.—

15 (A) IN GENERAL.—The training provided
16 under paragraph (1) (except for training de-
17 scribed in paragraph (1)(B)(ii)) shall be train-
18 ing that is—

19 (i) chosen by the employee; and

20 (ii) provided at the worksite or supple-
21 mented as necessary by employer-paid
22 training—

23 (I) through a registered appren-
24 ticeship program; or

1 (II) that leads to a recognized
2 postsecondary credential offered by an
3 institution of higher education.

4 (B) OFFSITE TRAINING RULES.—If train-
5 ing required under subparagraph (A) is supple-
6 mented by offsite training, then the employer
7 shall permit the employee to participate in that
8 training during work hours, as long as the em-
9 ployee works a minimum of 15 hours a week.

10 (C) TRAINING FOR A NEW OCCUPATION.—
11 In the case of an employer who chooses to pro-
12 vide training under paragraph (1)(B)(ii) to an
13 affected employee, the employer shall provide
14 the employee with a voucher of \$8,000 that the
15 employee may use at any eligible provider of
16 training services under section 122 of the
17 Workforce Innovation and Opportunity Act (29
18 U.S.C. 3152).

19 (c) BASIC SKILLS TRAINING.—

20 (1) IN GENERAL.—If an employee subject to a
21 change in employment position or employment loss
22 would need, in addition to job training for a new po-
23 sition, additional basic skills (such as a high school
24 diploma or its equivalent) to meet the requirements
25 for the new employment position, the employer of

1 the employee shall provide the employee with 180
2 days of training to assist the employee in gaining
3 the minimum basic skills necessary.

4 (2) INTERACTION WITH OTHER TRAINING.—
5 Basic skills training provided to an employee under
6 this subsection, and the 180-day period for its provi-
7 sion, shall be in addition to any other training to
8 which the employee has a right under this Act.

9 (3) LOCATION OF TRAINING.—The basic skills
10 training provided under paragraph (1) may be pro-
11 vided through an on-site or off-site basic skills pro-
12 gram.

13 (d) NO REDUCTION IN PAY.—An employer shall pro-
14 vide any training required under subsection (a), (b), or
15 (c) during the affected employee's work hours and shall
16 not reduce an employee's pay or benefits while the em-
17 ployee is receiving training.

18 (e) SOCIAL SECURITY ADMINISTRATION DOCU-
19 MENTATION.—An employer that provides an affected em-
20 ployee with any compensation under this section shall sub-
21 mit documentation to the Social Security Administration
22 to ensure that any compensation distributed to employees
23 under this Act is allocated to the appropriate calendar
24 year.

1 **SEC. 5. PROTECTIONS FOR EMPLOYEES.**

2 No employer shall discharge or in any manner dis-
3 criminate against any employee of the employer with re-
4 spect to the employee's compensation, terms, conditions,
5 or other privileges of employment because—

6 (1) the employee has received training or sever-
7 ance pay under this Act; or

8 (2) the employee (or an individual acting at the
9 request of the employee) has—

10 (A) requested new employment for the em-
11 ployee with the employer under this Act; or

12 (B) otherwise asserted or sought to enforce
13 the employee's rights under this Act.

14 **SEC. 6. ADMINISTRATION AND ENFORCEMENT OF RE-**
15 **QUIREMENTS.**

16 (a) CIVIL ACTIONS AGAINST EMPLOYERS.—

17 (1) VIOLATIONS OF NOTICE, PAY, AND TRAIN-
18 ING REQUIREMENTS.—

19 (A) IN GENERAL.—An affected employee
20 aggrieved of a violation of section 3, 4, or 5 by
21 an employer, or the chosen representative of
22 such affected employee, may bring a civil action
23 in accordance with this subsection.

24 (B) REMEDIES.—A court shall award an
25 affected employee who prevails in a civil action
26 brought under subparagraph (A)—

1 (i) subject to subparagraphs (C) and
2 (D)—

3 (I) any back pay or unpaid wages
4 due to the employee because of the
5 violation, at a rate of compensation
6 not less than the higher of—

7 (aa) the average regular rate
8 received by such employee during
9 the last year of the employee's
10 employment before the violation;
11 or

12 (bb) the final regular rate
13 received by such employee before
14 the violation;

15 (II) the cost of any benefits lost
16 under an employee benefit plan de-
17 scribed in section 3(3) of the Em-
18 ployee Retirement Income Security
19 Act of 1974 (29 U.S.C. 1002(3)) due
20 to the violation, including the cost of
21 medical expenses incurred during an
22 employment loss that would have been
23 covered under an employee benefit
24 plan if the violation had not occurred;
25 and

1 (III) any amounts due the em-
2 ployee under section 4(b)(1)(C);

3 (ii) any such amounts as appropriate
4 to remedy any violation of this Act, includ-
5 ing any punitive and consequential eco-
6 nomic damages, that the court determines
7 appropriate; and

8 (iii) any equitable relief, including in-
9 junctive relief, the court determines nec-
10 essary to remedy the violation of this Act,
11 which, for a violation of section 5, may in-
12 clude employment, reinstatement, pro-
13 motion, or any other appropriate relief.

14 (C) PERIOD.—The amount of damages
15 under subparagraph (B)(i) shall be calculated
16 for the period of the violation, up to a max-
17 imum of 60 days, but in no event for more than
18 one-half the number of days the employee was
19 employed by the employer.

20 (D) REDUCTIONS IN LIABILITY.—The
21 amount of damages—

22 (i) under subparagraph (B)(i)(I) shall
23 be reduced by—

1 (I) any wages paid by the em-
2 ployer to the employee for the period
3 of the violation;

4 (II) any voluntary and uncondi-
5 tional payment by the employer to the
6 employee that is not required by any
7 legal obligation; and

8 (III) any payment by the em-
9 ployer to a third party or trustee
10 (such as premiums for health benefits
11 or payments to a defined contribution
12 pension plan) on behalf of and attrib-
13 utable to the employee for the period
14 of the violation; and

15 (ii) under subparagraph (B)(i)(II)
16 may be reduced by crediting the employee
17 with service for all purposes under a de-
18 fined benefit pensions plan for the period
19 of the violation.

20 (2) VENUE.—An employee or a representative
21 of an employee may bring a civil action under para-
22 graph (1) on behalf of the employee, other similarly
23 situated employees, or both, in—

24 (A) the judicial district in which the em-
25 ployer has its principal office; or

1 (B) a judicial district in which—

2 (i)(I) the violation is alleged to have
3 occurred;

4 (II) the employment records relevant
5 to such practice are maintained and ad-
6 ministered; or

7 (III) the aggrieved individual would
8 have worked but for the alleged unlawful
9 employment practice; and

10 (ii) the employer is found.

11 (3) ATTORNEY'S FEES.—The court shall award
12 an attorney's fee (including expert fees) that the
13 court determines reasonable as part of the costs to
14 a prevailing party in a civil action under paragraph
15 (1).

16 (4) LIMITATION ON PRIVATE ACTION WHILE AC-
17 TION OF SECRETARY IS PENDING.—If the Secretary
18 or the attorney general of a State has instituted an
19 enforcement action under subsection (b), an indi-
20 vidual employee may not bring an action under this
21 subsection during the pendency of the proceeding
22 against any person with respect to whom the Sec-
23 retary has instituted the proceeding.

24 (b) ENFORCEMENT ACTIONS.—

25 (1) ACTIONS BY THE SECRETARY.—

1 (A) CIVIL ACTIONS.—The Secretary may
2 bring an action in any court of competent juris-
3 diction to recover on behalf of an employee rem-
4 edies described in subsection (a)(1).

5 (B) SUMS RECOVERED.—Any sums recov-
6 ered by the Secretary on behalf of an employee
7 under subsection (a)(1) shall be held in a spe-
8 cial deposit account and shall be paid, on order
9 of the Secretary, directly to each employee af-
10 fected. Any such sums not paid to an employee
11 because of inability to do so within a period of
12 3 years shall be credited as an offsetting collec-
13 tion to the appropriations account of the Sec-
14 retary for expenses for the administration of
15 this Act and shall remain available to the Sec-
16 retary until expended.

17 (C) ACTION TO COMPEL RELIEF BY SEC-
18 RETARY.—The district courts of the United
19 States shall have jurisdiction, for cause shown,
20 over an action brought by the Secretary to re-
21 strain the withholding of payment of back pay,
22 benefits, or other compensation, plus interest,
23 found by the court to be due to employees
24 under this Act.

1 (2) STATE ENFORCEMENT.—In any case in
2 which the attorney general of a State has reason to
3 believe that an interest of employees of that State
4 has been or is threatened or adversely affected by a
5 violation of this Act, the attorney general of the
6 State may, as *parens patriae*, bring a civil action on
7 behalf of the employees of the State in an appro-
8 priate State court or district court of the United
9 States to obtain any relief described in paragraph
10 (1)(A) on behalf of residents in the State. Any sums
11 recovered by the State shall be administered by the
12 attorney general of the State in the same manner as
13 described in paragraph (1)(B).

14 (c) CIVIL FINES.—

15 (1) IN GENERAL.—Any employer who violates
16 the provisions of section 3, 4, or 5 shall be subject
17 to a civil fine, assessed by the Secretary of Labor,
18 of not more than \$5,000 for each employee and for
19 each day of such violation.

20 (2) RULE OF CONSTRUCTION.—Nothing in
21 paragraph (1) shall be construed to preclude an em-
22 ployee of an employer assessed a civil fine under
23 such paragraph from bringing a civil action against
24 the employer under subsection (a).

1 (3) GOOD FAITH.—If an employer that has vio-
2 lated this Act proves to the satisfaction of the court
3 that the act or omission that violated this Act was
4 in good faith and that the employer had reasonable
5 grounds for believing that the act or omission was
6 not a violation of this Act, the court may, in its dis-
7 cretion, reduce the civil fine under this subsection.

8 **SEC. 7. RULES REGARDING RIGHTS AND REMEDIES.**

9 (a) RIGHTS AND REMEDIES NOT SUBJECT TO WAIV-
10 ER.—

11 (1) IN GENERAL.—The rights and remedies
12 provided under this Act (including the right to main-
13 tain a civil action) may not be waived, deferred, or
14 lost pursuant to any agreement or settlement other
15 than an agreement or settlement described in para-
16 graph (2).

17 (2) AGREEMENT OR SETTLEMENT.—An agree-
18 ment or settlement referred to in paragraph (1) is
19 an agreement or settlement negotiated by the Sec-
20 retary, an attorney general of any State, a private
21 attorney on behalf of affected employees, or a des-
22 ignated representative of affected employees under
23 the National Labor Relations Act (29 U.S.C. 151 et
24 seq.) or the Railway Labor Act (45 U.S.C. 151 et
25 seq.).

1 (b) INTERACTION WITH OTHER RIGHTS AND REM-
2 EDIES.—The rights and remedies provided to employees
3 by this Act are in addition to, and not in lieu of, any other
4 contractual or statutory rights and remedies of the em-
5 ployees, and are not intended to alter or affect such rights
6 and remedies, except that the period of notification re-
7 quired by this Act shall run concurrently with any period
8 of notification required by contract or by any other stat-
9 ute.

10 (c) EFFECT ON OTHER LAWS.—The giving of notice
11 pursuant to this Act, if done in good faith compliance with
12 this Act, shall not constitute a violation of the National
13 Labor Relations Act (29 U.S.C. 151 et seq.) or the Rail-
14 way Labor Act (45 U.S.C. 151 et seq.).

15 **SEC. 8. LIMITED REGULATORY AUTHORITY.**

16 (a) IN GENERAL.—Except as provided in section
17 2(11)(B), the Secretary of Labor shall not have authority
18 to promulgate regulations to carry out this Act. The Sec-
19 retary of Labor may provide guidance that describes—

20 (1) the methods by which employers may pro-
21 vide for appropriate service of notice of bargaining
22 period under section 3(a) and notice of change in
23 employment position or loss of employment under
24 subsection (b) or (c) of section 3 to employees and
25 to representatives of employees;

1 (2) how an employer may comply with the re-
2 quirement to publicly post such notice under sub-
3 sections (b) and (c) of section 3; and

4 (3) what constitutes good faith under section
5 6(c)(3) for employers.

6 (b) METHODS OF NOTICE TO AFFECTED EMPLOY-
7 EES.—The mailing of notice to an employee’s last known
8 address or inclusion of notice in the employee’s paycheck
9 will be considered acceptable methods for fulfillment of the
10 employer’s obligation to give notice to each affected em-
11 ployee under subsections (b)(2)(A) and (c) of section 3.

12 **SEC. 9. EXEMPTION OF CERTAIN PAYMENTS RELATED TO**
13 **EMPLOYMENT LOSS FROM GROSS INCOME.**

14 (a) IN GENERAL.—Part III of subchapter B of chap-
15 ter 1 of the Internal Revenue Code of 1986 is amended
16 by inserting after section 103 the following new section:

17 **“SEC. 103A. CERTAIN PAYMENTS RELATED TO EMPLOY-**
18 **MENT LOSS.**

19 “(a) IN GENERAL.—In the case of an employee who
20 has experienced an employment loss, gross income shall
21 not include any of the following amounts related to such
22 employment loss:

23 “(1) Any severance pay provided pursuant to
24 section 4(b)(1)(C) of the Workers’ Right to Training
25 Act.

1 “(2) Any amount received as a voucher for
2 training services pursuant to section 4(b)(2)(C) of
3 such Act.

4 “(3) Any back pay awarded by court pursuant
5 to section 6(a)(1)(B)(i)(I) of such Act.

6 “(b) DEFINITIONS.—The terms ‘employee’, ‘em-
7 ployer’, and ‘employment loss’ have the same meaning
8 given such terms under section 2 of the Workers’ Right
9 to Training Act.”.

10 (b) CONFORMING AMENDMENT.—The table of sec-
11 tions for part III of subchapter B of chapter 1 of the In-
12 ternal Revenue Code of 1986 is amended by inserting
13 after the item related to section 103 the following new
14 item:

“Sec. 103A. Certain payments related to employment loss.”.

15 (c) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to taxable years beginning after
17 December 31, 2019.

○