

authorize appropriations for fiscal year 2021 for military activities of the Department of Defense, for military construction, and for defense activities of the Department of Energy, to prescribe military personnel strengths for such fiscal year, and for other purposes.

STATEMENTS ON INTRODUCED
BILLS AND JOINT RESOLUTION

By Mr. REED:

S. 4303. A bill to improve State short-term compensation programs, and for other purposes; to the Committee on Finance.

Mr. REED. Mr. President, with the U.S. economy reeling, millions of families struggling, and COVID-19 cases soaring in states around the country, this is exactly the wrong time to cut off or massively cut back unemployment insurance as Republicans are proposing.

Unemployment insurance is a financial lifeline to tens of millions of Americans. And it also provides a big boost for small businesses . . . and communities. Because in addition to helping those who've lost their jobs, it effectively injects needed spending into local economies. Cars don't run without fuel, and the economy won't run without consumers.

The President failed to listen to public health experts and that hurt public health and the economy. He downplayed the pandemic, derided the science, and tried to force states to rush their re-openings.

Now he is failing to listen to economic experts across the spectrum who widely agree that four months into this crisis, the jobs picture is worsening. Experts are once again warning the President and Republicans now is NOT the time to cut off unemployment insurance.

Today, more than 31 million Americans—roughly one out of five workers—are collecting unemployment and thousands of businesses are shutting their doors. More than 1.4 million workers filed for unemployment for the first time just last week. Those who predicted a quick V shaped recovery . . . who misled Americans that the virus would just disappear on its own were wrong. There will be no economic recovery until we get the virus under control.

Congress needs to end the short-sighted approach and start taking the long view. We need a smarter, coordinated, evidence-based approach that recognizes reality: things are bad. Cutting off UI would make them exponentially worse.

But look: Hope is not lost. We have the tools, the assets, the advantages to turn things around. There are proven, effective measures that we can take, both on the public health front and the economic front. Let's focus on the economic front:

Economist Mark Zandi of Moody's Analytics notes that unemployment benefits are the most effective dollar-

for-dollar stimulus to the economy, with each dollar of UI translating into \$1.61 of economic activity. Cutting off \$600 would slash the weekly income of 20 million households in half or more overnight. In a recent study, Ernie Tedeschi, a former economist at the Department of Treasury, projects that what will follow is a two percent decrease in the nation's gross domestic product and 1.7 million fewer jobs by the end of this year.

This is not surprising. If Senate Republicans let the enhanced pandemic unemployment assistance expire, it could tank consumer spending while increasing business closings that will lead to even more unemployment. It could also further exacerbate this public health crisis by forcing more Americans into desperate situations.

That is why I, along with Senator MICHAEL BENNET and Congressman DON BEYER, have proposed the Worker Relief and Security Act. This legislation would take politics out of the equation and use "automatic stabilizers" based on actual unemployment rates to ensure the help goes where it is needed, when it is needed, and expires when it is no longer needed—rather than leaving it up to Congress and an arbitrary date.

And look, it's not just individuals who are struggling. Businesses need help too. That is why I have backed the bipartisan RESTART Act and today I am introducing the Workforce Retention Act, which would strengthen and expand work sharing programs that many businesses are effectively using to keep their workers. This program is a win-win that offers businesses increased flexibility and payroll support, while keeping more Americans attached to their jobs.

Right now, business owners who want to keep their doors open are facing the prospect of having to let go some percentage of their workforce because of circumstances far beyond their control. Businesses that are particularly dependent on foot traffic, such as the hospitality and tourism industries, are only looking at re-opening later this year or early next year. In many cases, businesses are also set to lose out on the considerable expense and time they have put in to hire and train these workers.

With work sharing, struggling companies can reduce hours instead of their workforce and it helps employers save money on rehiring costs, while employees who participate in work sharing keep their jobs and receive a portion of unemployment insurance benefits to make up for lost wages. Especially in this pandemic, work sharing programs would allow businesses to retain their employees, easily putting them back on full-time status once business picks up, and avoid having to lay them off in the first place.

As part of the Middle Class Tax Relief and Job Creation Act, Congress enacted legislation that I authored, the Layoff Prevention Act of 2012, which

provided temporary federal financing for 100% of work sharing benefits paid to workers. According to the Department of Labor, work sharing saved approximately 570,000 jobs in the wake of the Great Recession. Multiple studies have found that communities that adopted more robust work-sharing programs weathered the recession with lower unemployment rates.

Mark Zandi estimates that temporary financing of work share offers a very high "bang for the buck" of \$1.69 . . . making it a critical companion to traditional UI benefits. It's another win-win policy that has been field-tested and demonstrated to work well in more than 20 states across the country. Simply put, work sharing helps more workers, businesses, and communities stay afloat, and positions them for a stronger economic recovery.

The Workforce Retention Act that I am introducing today along with Senators WHITEHOUSE, MERKLEY, and VAN HOLLEN, enhances the program and encourages states with existing work share laws to utilize them more frequently. It incentivizes states without work sharing laws to stop denying their businesses an easy and effective way to retain employees. This legislation is supported by the National Employment Law Center and the Economic Policy Institute.

It builds off the \$100 million initiative included in the CARES Act, stemming from my Layoff Prevention Act of 2020, by extending federal financing for states with permanent and temporary work sharing programs by two years. It would incentivize states to structure their work sharing laws to reduce barriers to entry for companies . . . particularly for small businesses that have been hard hit by this pandemic. Our bill also provides much-needed federal grants to state unemployment agencies to improve implementation and administration.

States would also qualify under a new grant program for meeting certain enrollment incentive benchmarks and increasing the number of work share claims as a percentage of their overall unemployment insurance weekly claims.

This is a cost-effective job preservation program and we need to invest in ensuring it is accessible to help more businesses, preserve more jobs, and save taxpayers billions of dollars in the long run.

Our economy can't afford more of the same mistakes that have deepened this crisis and steepened the economic climb back out. America controls its own destiny, and we have the tools and know-how to succeed. Other nations have fared much better during this crisis because their elected leadership took COVID more seriously. They encouraged people to wear masks. Other heads of state didn't taunt regions into reopening before it was safe to do so. And they invested in unemployment insurance and economic stimulus.

Ending unemployment insurance in the midst of a surging pandemic could

make a desperate situation worse for individuals and harm the economy. Being jobless in these uncertain times and relying on unemployment is stressful enough. If Congress cuts benefits off too soon and tries to prematurely push workers into unsafe environments, it will cost families, businesses, and communities alike.

It is beyond the pale that the Administration and Senate Republicans purposely put off action for months. Everyone knew the virus was not going to disappear. It's a perfect example of the Trump view of one set of rules that provides benefits for him, and nothing for everyone else. Incompetence and willful avoidance is not a policy, and it's time for Republicans to stop drawing up new ways to seem like they're helping people and come to the table with solid ideas that actually do something meaningful.

It is my hope that we can proceed in a bipartisan manner on another round of coronavirus legislation. This next relief bill must include extended and enhanced unemployment insurance benefits tied to economic and health conditions, and expanded work sharing, to keep families, businesses, and states solvent through this crisis. I urge my colleagues to join us in supporting these needed initiatives.

By Mr. DURBIN (for himself, Ms. BALDWIN, and Ms. SMITH):

S. 4314. A bill to amend the Internal Revenue Code of 1986 to address the teacher and school leader shortage in early childhood, elementary, and secondary education, and for other purposes; to the Committee on Finance.

Mr. DURBIN. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 4314

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Retaining Educators Takes Added Investment Now Act" or the "RETAIN Act".

SEC. 2. PURPOSE.

The purpose of this Act is to create a refundable tax credit for early childhood educators, teachers, early childhood education program directors, school leaders, and school-based mental health services providers in early childhood, elementary, and secondary education settings that rewards retention based on the time spent serving high-need students.

SEC. 3. FINDINGS.

Congress finds the following:

(1) The shortage of experienced, qualified early childhood educators and elementary school and secondary school teachers is a national problem that compromises the academic outcomes and long-term success of students.

(2) The shortage is the result of many factors including low pay, frequent turnover in school leadership, poor teaching conditions, and inadequate teacher supports.

(3) The shortage is worse in high-poverty areas where the factors contributing to the

shortage are particularly acute and have an increased negative impact on teachers of color remaining in the field.

(4) A child's access to high-quality early childhood education is critical to supporting positive outcomes, and early childhood educators—

(A) play an important role in setting the foundation for future learning, and

(B) promote the development of vital skills, habits, and mindsets that children need to be successful in school and in life.

(5) In 2015, the national median pay of early childhood educators was a mere \$28,570, with many early childhood educators relying on government assistance programs such as Medicaid, the supplemental nutrition assistance program established under the Food and Nutrition Act of 2008 (7 U.S.C. 2011 et seq.), or the temporary assistance for needy families program established under part A of title IV of the Social Security Act (42 U.S.C. 601 et seq.), and struggling to provide for their own families.

(6) Studies have demonstrated that well-qualified, experienced teachers are the single most important school-based element contributing to a child's academic achievement and success.

(7) In 2016, the average teacher salary in public elementary schools and secondary schools was only \$58,950, which is on average 21.4 percent less than other college graduates working in non-teaching fields, and with many teachers struggling with large amounts of student loan debt.

(8) An experienced, well-qualified education workforce must also be reflective of the diversity of the student body across race, ethnicity, and disability.

(9) Experienced, well-qualified school leaders and school-based mental health service providers are essential for providing strong educational opportunities and services for students and promoting teacher retention through improved professional supports and teaching conditions.

SEC. 4. REFUNDABLE TAX CREDIT FOR TEACHER AND SCHOOL LEADER RETENTION.

(a) IN GENERAL.—Subpart C of part IV of subchapter A of chapter 1 of subtitle A of the Internal Revenue Code of 1986 is amended by inserting after section 36B the following new section:

"SEC. 36C. TEACHER AND SCHOOL LEADER RETENTION CREDIT.

"(a) ALLOWANCE OF CREDIT.—

"(1) IN GENERAL.—In the case of an individual who is employed in a position described in paragraph (2) during a school year ending with or within the taxable year, there shall be allowed as a credit against the tax imposed by this subtitle for the taxable year an amount equal to the applicable amount (as determined under subsection (b)).

"(2) ELIGIBLE POSITIONS.—The positions described in this paragraph shall consist of the following:

"(A) An eligible early childhood educator.

"(B) An eligible early childhood education program director.

"(C) An eligible early childhood education provider.

"(D) An eligible teacher.

"(E) An eligible paraprofessional.

"(F) An eligible school-based mental health services provider.

"(G) An eligible school leader.

"(b) APPLICABLE AMOUNT.—

"(1) IN GENERAL.—For purposes of this section, the applicable amount shall be an amount determined based on the number of school years for which the individual has been continuously employed in any position described in subsection (a)(2), as follows:

"(A) Subject to paragraph (2), for the first year of employment, \$5,800.

"(B) For the second continuous year of employment, \$5,800.

"(C) For the third and fourth continuous year of employment, \$7,000.

"(D) For the fifth, sixth, seventh, eighth, and ninth continuous year of employment, \$8,700.

"(E) For the tenth continuous year of employment, \$11,600.

"(F) For the eleventh, twelfth, thirteenth, fourteenth, and fifteenth continuous year of employment, \$8,700.

"(G) For the sixteenth continuous year of employment, \$7,000.

"(H) For the seventeenth, eighteenth, nineteenth, and twentieth continuous year of employment, \$5,800.

"(2) FIRST YEAR.—For purposes of the first year of employment ending with or within a taxable year, an individual must have been so employed for a period of not less than 4 months before the first day of such taxable year.

"(3) LIMITATION BASED ON TOTAL NUMBER OF SCHOOL YEARS.—In the case of any individual who has been employed in any position described in subsection (a)(2) for a total of more than 20 school years, the applicable amount shall be reduced to zero.

"(c) INFLATION ADJUSTMENT.—

"(1) IN GENERAL.—In the case of any taxable year beginning after 2021, each of the dollar amounts in subsection (b)(1) shall be increased by an amount equal to—

"(A) such dollar amount, multiplied by

"(B) the cost-of-living adjustment determined under section 1(f)(3) for such calendar year by substituting 'calendar year 2020' for 'calendar year 2016' in subparagraph (A)(ii) thereof.

"(2) ROUNDING.—If any increase determined under paragraph (1) is not a multiple of \$100, such increase shall be rounded to the nearest multiple of \$100.

"(d) SUPPLEMENTING, NOT SUPPLANTING, STATE AND LOCAL EDUCATION FUNDS.—

"(1) IN GENERAL.—A State educational agency or local educational agency shall not reduce or adjust any compensation, or any assistance provided through a loan forgiveness program, to an employee of the State educational agency or local educational agency who serves in any position described in subsection (a)(2) due to the individual's eligibility for the credit under this section.

"(2) METHODOLOGY.—Upon request by the Secretary of Education, a State educational agency or local educational agency shall reasonably demonstrate that the methodology used to allocate amounts for compensation and for loan forgiveness to the employees described in paragraph (1) at qualifying schools or qualifying early childhood education programs ensures that employees at each qualifying school or qualifying early childhood education program in the State or served by the local educational agency, respectively, receive the same amount of State or local funds for compensation and loan forgiveness that the qualifying school or qualifying early childhood education program would receive if the credit under this section had not been enacted.

"(e) INFORMATION SHARING.—The Secretary of Education and the Secretary of Health and Human Services shall provide the Secretary with such information as is necessary for purposes of determining whether an early childhood education program or an elementary school or secondary school satisfies the requirements for a qualifying early childhood education program or a qualifying school, respectively.

"(f) DEFINITIONS.—For purposes of this section—

"(1) ESEA DEFINITIONS.—The terms 'elementary school', 'local educational agency', 'secondary school', and 'State educational

agency' have the meanings given the terms in section 8101 of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 7801).

“(2) ELIGIBLE EARLY CHILDHOOD EDUCATION PROGRAM DIRECTOR.—The term ‘eligible early childhood education program director’ means an employee or officer of a qualifying early childhood education program who is responsible for the daily instructional leadership and managerial operations of such program.

“(3) ELIGIBLE EARLY CHILDHOOD EDUCATION PROVIDER.—The term ‘eligible early childhood education provider’ means an individual—

“(A) who—

“(i) has an associate’s degree or higher degree in early childhood education or a related field, or

“(ii) is enrolled during the taxable year in a program leading to such an associate’s or higher degree and is making satisfactory progress toward such degree, and

“(B) who is responsible for the daily instructional leadership and managerial operations of a qualifying early childhood education program in a home-based setting.

“(4) ELIGIBLE EARLY CHILDHOOD EDUCATOR.—The term ‘eligible early childhood educator’ means an individual—

“(A) who—

“(i) has an associate’s degree or higher degree in early childhood education or a related field, or

“(ii) is enrolled during the taxable year in a program leading to such an associate’s or higher degree and is making satisfactory progress toward such degree,

“(B) who has credentials or a license under State law for early childhood education, as applicable, and

“(C) whose primary responsibility is for the learning and development of children in a qualifying early childhood education program during the taxable year.

“(5) ELIGIBLE PARAPROFESSIONAL.—The term ‘eligible paraprofessional’ means an individual—

“(A) who is a paraprofessional, as defined in section 3201 of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 7011),

“(B) who meets the applicable State professional standards and qualifications pursuant to section 1111(g)(2)(M) of such Act (20 U.S.C. 6311(g)(2)(M)),

“(C) whose primary responsibilities involve working or assisting in a classroom setting, and

“(D) who is employed in a qualifying school or a qualifying early childhood education program.

“(6) ELIGIBLE SCHOOL-BASED MENTAL HEALTH SERVICES PROVIDER.—The term ‘eligible school-based mental health services provider’ means an individual—

“(A) described in section 4102(6) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 7112(6)), and

“(B) who is employed in a qualifying school or a qualifying early childhood education program.

“(7) ELIGIBLE SCHOOL LEADER.—The term ‘eligible school leader’ means a principal, assistant principal, or other individual who is—

“(A) an employee or officer of a qualifying school, and

“(B) responsible for the daily instructional leadership and managerial operations in the qualifying school.

“(8) ELIGIBLE TEACHER.—The term ‘eligible teacher’ means an individual who—

“(A) is an elementary school or secondary school teacher who, as determined by the State or local educational agency, is a teacher of record who provides direct classroom teaching (or classroom-type teaching in a

nonclassroom setting) to students in a qualifying school, and

“(B) meets applicable State certification and licensure requirements, including any requirements for certification obtained through alternative routes to certification, in the State in which such school is located and in the subject area in which the individual is the teacher of record.

“(9) QUALIFYING EARLY CHILDHOOD EDUCATION PROGRAM.—

“(A) IN GENERAL.—The term ‘qualifying early childhood education program’ means an early childhood education program, as defined in section 103 of the Higher Education Act of 1965 (20 U.S.C. 1003), that, regardless of setting—

“(i) serves children who receive services for which financial assistance is provided in accordance with the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858 et seq.), the Head Start Act (42 U.S.C. 9831 et seq.), or the child and adult care food program established under section 17 of the Richard B. Russell National School Lunch Act (42 U.S.C. 1766), and

“(ii) participates in a State tiered and transparent system for measuring program quality.

“(B) SPECIAL RULE.—Notwithstanding subparagraph (A), an early childhood program that does not satisfy the requirements of subparagraph (A)(ii) shall be deemed to be a qualifying early childhood education program until September 30, 2021, if the program—

“(i) satisfies all requirements of subparagraph (A) except for clause (ii) of such subparagraph, and

“(ii)(I) meets the Head Start program performance standards described in section 641A(a) of the Head Start Act (42 U.S.C. 983a(a)), if applicable, or

“(II) is accredited by a national accreditor of early learning programs as of the date of enactment of the Retaining Educators Takes Added Investment Now Act.

“(10) QUALIFYING SCHOOL.—The term ‘qualifying school’ means—

“(A) a public elementary school or secondary school that—

“(i) is in the school district of a local educational agency that is eligible for assistance under part A of title I of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311 et seq.), or

“(ii) is served or operated by an educational service agency that is eligible for such assistance, or

“(B) an elementary school or secondary school that is funded by the Bureau of Indian Education and that is in the school district of a local educational agency that is eligible for such assistance.”.

(b) W-2 REPORTING OF CONTINUOUS EMPLOYMENT FOR CERTAIN POSITIONS AT QUALIFYING EARLY CHILDHOOD EDUCATION PROGRAMS OR QUALIFYING SCHOOLS.—Section 6051(a) of the Internal Revenue Code of 1986 is amended by striking “and” at the end of paragraph (16), by striking the period at the end of paragraph (17) and inserting “, and”, and by inserting after paragraph (17) the following new paragraph:

“(18) in the case of an employee who is employed in a position described in subsection (a)(2) of section 36C, the number of school years for which such employee has been continuously employed in any such position.”.

(c) CONFORMING AMENDMENTS.—

(1) The table of sections for subpart C of part IV of subchapter A of chapter 1 of subtitle A of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 36B the following:

“Sec. 36C. Teacher and school leader retention credit.”.

(2) Section 6211(b)(4)(A) of such Code is amended by striking “and 36B, 168(k)(4)” and inserting “36B, and 36C”.

(3) Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting “36C,” after “36B.”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.

SEC. 5. DEVELOPING INTERAGENCY DATA SERIES.

The Secretary of Labor, in coordination with the Secretary of Treasury, the Secretary of Education, and the Secretary of Health and Human Services, shall—

(1) develop and publish on the Internet website of the Bureau of Labor Statistics a data series that captures—

(A) the average base salary of teachers in elementary schools and secondary schools, disaggregated by—

(i) employment in public elementary schools and secondary schools that receive assistance under part A of title I of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311 et seq.),

(ii) employment in public elementary schools and secondary schools that do not receive such assistance, and

(iii) geographic region, and

(B) the average base salary of early childhood educators, disaggregated by highest level of degree attained, and

(2) update the data series under paragraph (1) on an annual basis.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 657—SUPPORTING THE GOALS AND IDEALS OF BLACK, INDIGENOUS, AND PEOPLE OF COLOR (“BIPOC”) MENTAL HEALTH AWARENESS MONTH IN JULY 2020

Ms. CORTEZ MASTO (for herself, Mr. MENENDEZ, Mr. BOOKER, Ms. HARRIS, Mr. WYDEN, Mr. VAN HOLLEN, Mr. CARDIN, Ms. STABENOW, Ms. ROSEN, Ms. SMITH, Ms. BALDWIN, Ms. KLOBUCHAR, Mr. CASEY, and Ms. WARREN) submitted the following resolution; which was referred to the Committee on Health, Education, Labor, and Pensions:

S. RES. 657

Whereas July 2020 is “BIPOC Mental Health Awareness Month”;

Whereas the goals of BIPOC Mental Health Awareness Month (formerly known as “Minority Mental Health Awareness Month”) are—

(1) to recognize disparities in the incidence of mental health-related challenges faced by Black, indigenous, and people of color (referred to in this preamble as “BIPOC”) communities;

(2) to raise awareness of the systemic drivers of those disparities;

(3) to educate patients, caregivers, and the family members of individuals who may be in need of care on the importance of recognizing the signs of mental illness, seeking evaluation and accepting diagnosis, receiving and adhering to mental health treatment, and counseling;

(4) to highlight the necessity of culturally informed and culturally effective mental health services to increase receptivity to treatment among communities of color and to reduce the social and cultural stigma associated with mental health services;

(5) to underscore the need to dismantle the barriers to access faced by individuals who seek mental health care services; and