

118TH CONGRESS
1ST SESSION

S. _____

To provide paid family and medical leave benefits to certain individuals,
and for other purposes.

IN THE SENATE OF THE UNITED STATES

Mrs. GILLIBRAND introduced the following bill; which was read twice and
referred to the Committee on _____

A BILL

To provide paid family and medical leave benefits to certain
individuals, 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 “Family and Medical
5 Insurance Leave Act” or the “FAMILY Act”.

6 **SEC. 2. DEFINITIONS.**

7 In this Act, the following definitions apply:

8 (1) CAREGIVING DAY.—

9 (A) IN GENERAL.—The term “caregiving
10 day” means, with respect to an individual, a

1 calendar day in which the individual engaged in
2 qualified caregiving.

3 (B) LIMITATIONS.—An individual may not
4 exceed—

5 (i) with respect to any month, 20
6 caregiving days; or

7 (ii) with respect to any benefit period,
8 60 caregiving days.

9 (2) COMMISSIONER.—The term “Commis-
10 sioner” means the Commissioner of Social Security.

11 (3) DEPUTY COMMISSIONER.—The term “Dep-
12 uty Commissioner” means the Deputy Commissioner
13 who heads the Office of Paid Family and Medical
14 Leave established under section 3(a).

15 (4) ELIGIBLE INDIVIDUAL.—The term “eligible
16 individual” means an individual who is entitled to a
17 benefit under section 4 for a particular month, upon
18 filing an application for such benefit for such month.

19 (5) QUALIFIED CAREGIVING.—

20 (A) IN GENERAL.—The term “qualified
21 caregiving” means any activity engaged in by
22 an individual, other than regular employment,
23 for a qualifying reason.

24 (B) QUALIFYING REASON.—

1 (i) IN GENERAL.—For purposes of
2 subparagraph (A), the term “qualifying
3 reason” means any of the following rea-
4 sons for taking leave:

5 (I) Any reason for which an eligi-
6 ble employee would be entitled to
7 leave under subparagraph (A), (B), or
8 (E) of paragraph (1) of section 102(a)
9 of the Family and Medical Leave Act
10 of 1993 (29 U.S.C. 2612(a)).

11 (II) In order to care for a quali-
12 fied family member of the individual,
13 if such qualified family member has a
14 serious health condition.

15 (III) Because of a serious health
16 condition that makes the individual
17 unable to perform the services re-
18 quired under the terms of their reg-
19 ular employment.

20 (IV) In order to, as a result of
21 domestic violence, sexual assault, or
22 stalking—

23 (aa) seek medical attention
24 for the employee or the employ-
25 ee’s child, parent, spouse, domes-

1 tic partner, or any other indi-
2 vidual related by blood or affinity
3 whose close association with the
4 employee is the equivalent of a
5 family relationship, to recover
6 from physical or psychological in-
7 jury or disability caused by do-
8 mestic violence, sexual assault, or
9 stalking;

10 (bb) obtain or assist a re-
11 lated person described in item
12 (aa) in obtaining services from a
13 victim services organization;

14 (cc) obtain or assist a re-
15 lated person described in item
16 (aa) in obtaining psychological or
17 other counseling;

18 (dd) seek relocation; or

19 (ee) take legal action, in-
20 cluding preparing for or partici-
21 pating in any civil or criminal
22 legal proceeding related to or re-
23 sulting from domestic violence,
24 sexual assault, or stalking.

1 (ii) QUALIFIED FAMILY MEMBER; SE-
2 RIOUS HEALTH CONDITION.—In this sub-
3 paragraph:

4 (I) QUALIFIED FAMILY MEM-
5 BER.—The term “qualified family
6 member” means, with respect to an
7 individual—

8 (aa) a spouse (including a
9 domestic partner in a civil union
10 or other registered domestic part-
11 nership recognized by a State) or
12 a parent of such spouse;

13 (bb) a child (regardless of
14 age) or a child’s spouse;

15 (cc) a parent or a parent’s
16 spouse;

17 (dd) a sibling or a sibling’s
18 spouse;

19 (ee) a grandparent, a grand-
20 child, or a spouse of a grand-
21 parent or grandchild; and

22 (ff) any other individual who
23 is related by blood or affinity and
24 whose association with the em-

1 ployee is equivalent of a family
2 relationship.

3 (II) SERIOUS HEALTH CONDI-
4 TION.—The term “serious health con-
5 dition” has the meaning given such
6 term in section 101(11) of the Family
7 and Medical Leave Act of 1993 (29
8 U.S.C. 2611(11)).

9 (iii) OTHER DEFINITIONS.—For pur-
10 poses of clause (i)(IV):

11 (I) CHILD.—The term “child”
12 means, regardless of age, a biological,
13 foster, or adopted child, a stepchild, a
14 child of a domestic partner, a legal
15 ward, or a child of a person standing
16 in loco parentis.

17 (II) DOMESTIC PARTNER.—

18 (aa) IN GENERAL.—The
19 term “domestic partner”, with
20 respect to an individual, means
21 another individual with whom the
22 individual is in a committed rela-
23 tionship.

24 (bb) COMMITTED RELATION-
25 SHIP DEFINED.—The term “com-

1 mitted relationship” means a re-
2 lationship between 2 individuals,
3 each at least 18 years of age, in
4 which each individual is the other
5 individual’s sole domestic partner
6 and both individuals share re-
7 sponsibility for a significant
8 measure of each other’s common
9 welfare. The term includes any
10 such relationship between 2 indi-
11 viduals, including individuals of
12 the same sex, that is granted
13 legal recognition by a State or
14 political subdivision of a State as
15 a marriage or analogous relation-
16 ship, including a civil union or
17 domestic partnership.

18 (III) DOMESTIC VIOLENCE.—The
19 term “domestic violence” has the
20 meaning given the term in section
21 40002(a) of the Violence Against
22 Women Act of 1994 (34 U.S.C.
23 12291(a)), except that the reference
24 in such section to the term “jurisdic-
25 tion receiving grant monies” shall be

1 deemed to mean the jurisdiction in
2 which the victim lives or the jurisdic-
3 tion in which the employer involved is
4 located. Such term also includes “dat-
5 ing violence”, as that term is defined
6 in such section.

7 (IV) PARENT.—The term “par-
8 ent” means a biological, foster, or
9 adoptive parent of an employee, a
10 stepparent of an employee, parent-in-
11 law, parent of a domestic partner, or
12 a legal guardian or other person who
13 stood in loco parentis to an employee
14 when the employee was a child.

15 (V) SEXUAL ASSAULT.—The
16 term “sexual assault” has the mean-
17 ing given the term in section 40002(a)
18 of the Violence Against Women Act of
19 1994 (34 U.S.C. 12291(a)).

20 (VI) SPOUSE.—The term
21 “spouse”, with respect to an em-
22 ployee, has the meaning given such
23 term by the marriage laws of the
24 State in which the marriage was cele-
25 brated.

1 (VII) STALKING.—The term
2 “stalking” has the meaning given the
3 term in section 40002(a) of the Vio-
4 lence Against Women Act of 1994 (34
5 U.S.C. 12291(a)).

6 (VIII) VICTIM SERVICES ORGANI-
7 ZATION.—The term “victim services
8 organization” means a nonprofit, non-
9 governmental organization that pro-
10 vides assistance to victims of domestic
11 violence, sexual assault, or stalking or
12 advocates for such victims, including a
13 rape crisis center, an organization
14 carrying out a domestic violence, sex-
15 ual assault, or stalking prevention or
16 treatment program, an organization
17 operating a shelter or providing coun-
18 seling services, or a legal services or-
19 ganization or other organization pro-
20 viding assistance through the legal
21 process.

22 (C) TREATMENT OF INDIVIDUALS COV-
23 ERED BY LEGACY STATE COMPREHENSIVE PAID
24 LEAVE PROGRAM.—

1 (i) IN GENERAL.—For purposes of
2 subparagraph (A), an activity engaged in
3 by an individual shall not be considered as
4 other than regular employment if, for the
5 time during which the individual was so
6 engaged, the individual is taking leave
7 from covered employment under the law of
8 a legacy State (as defined in section 4(c)).

9 (ii) UNEMPLOYED.—In the case of an
10 individual who is no longer employed, such
11 individual shall be treated, for purposes of
12 clause (i), as taking leave from covered
13 employment under the law of a legacy
14 State (as so defined) with respect to the
15 portion of the time during which the indi-
16 vidual was engaged in an activity for a
17 qualifying reason corresponding to the
18 share of the individual’s workweek that
19 was in covered employment under the law
20 of a legacy State (as so defined).

21 (6) NATIONAL AVERAGE WAGE INDEX.—The
22 term “national average wage index” has the mean-
23 ing given such term in section 209(k)(1) of the So-
24 cial Security Act (42 U.S.C. 409(k)(1)).

1 (7) SELF-EMPLOYMENT INCOME.—The term
2 “self-employment income” has the same meaning as
3 such term in section 211(b) of such Act (42 U.S.C.
4 411(b)).

5 (8) STATE.—The term “State” means any
6 State of the United States or the District of Colum-
7 bia or any territory or possession of the United
8 States.

9 (9) WAGES.—The term “wages” has the mean-
10 ing given such term in section 3121(a) of the Inter-
11 nal Revenue Code of 1986 for purposes of the taxes
12 imposed by sections 3101(b) and 3111(b) of such
13 Code (without regard to section 3121(u)(2)(C) of
14 such Code), except that such term also includes—

15 (A) compensation, as defined in section
16 3231(e) of such Code for purposes of the Rail-
17 road Retirement Tax Act; and

18 (B) unemployment compensation, as de-
19 fined in section 85(b) of such Code.

20 **SEC. 3. OFFICE OF PAID FAMILY AND MEDICAL LEAVE.**

21 (a) ESTABLISHMENT OF OFFICE.—There is estab-
22 lished within the Social Security Administration an office
23 to be known as the Office of Paid Family and Medical
24 Leave. The Office shall be headed by a Deputy Commis-
25 sioner who shall be appointed by the Commissioner.

1 (b) RESPONSIBILITIES OF DEPUTY COMMIS-
2 SIONER.—The Commissioner, acting through the Deputy
3 Commissioner, shall be responsible for—

4 (1) hiring personnel and making employment
5 decisions with regard to such personnel;

6 (2) issuing such regulations as may be nec-
7 essary to carry out the purposes of this Act;

8 (3) entering into cooperative agreements with
9 other agencies and departments to ensure the effi-
10 ciency of the administration of the program;

11 (4) determining eligibility for family and med-
12 ical leave insurance benefits under section 4;

13 (5) determining benefit amounts for each
14 month of such eligibility and making timely pay-
15 ments of such benefits to entitled individuals in ac-
16 cordance with such section;

17 (6) establishing and maintaining a system of
18 records relating to the administration of such sec-
19 tion;

20 (7) preventing fraud and abuse relating to such
21 benefits;

22 (8) providing information on request regarding
23 eligibility requirements, the claims process, benefit
24 amounts, maximum benefits payable, notice require-
25 ments, nondiscrimination rights, confidentiality, co-

1 ordination of leave under this Act and other laws,
2 collective bargaining agreements, and employer poli-
3 cies;

4 (9) annually providing employers a notice in-
5 forming employees of the availability of such bene-
6 fits;

7 (10) annually making available to the public a
8 report that includes the number of individuals who
9 received such benefits, the purposes for which such
10 benefits were received, and an analysis of utilization
11 rates of such benefits by gender, race, ethnicity, and
12 income levels; and

13 (11) tailoring culturally and linguistically com-
14 petent education and outreach toward increasing uti-
15 lization rates of benefits under such section.

16 (c) AVAILABILITY OF DATA.—Notwithstanding any
17 other provision of law, the Commissioner shall make avail-
18 able to the Deputy Commissioner such data as the Com-
19 missioner determines necessary to enable the Deputy
20 Commissioner to effectively carry out the responsibilities
21 described in subsection (b).

22 **SEC. 4. FAMILY AND MEDICAL LEAVE INSURANCE BENEFIT**
23 **PAYMENTS.**

24 (a) IN GENERAL.—

25 (1) REQUIREMENTS.—Every individual who—

1 (A) has filed an application for a family
2 and medical leave insurance benefit in accord-
3 ance with subsection (d);

4 (B) was engaged in qualified caregiving, or
5 anticipates being so engaged, during the period
6 that begins 90 days before the date on which
7 such application is filed or within 30 days after
8 such date;

9 (C) has wages or self-employment income
10 at any time during the period—

11 (i) beginning with the most recent cal-
12 endar quarter that ends at least 4 months
13 prior to the beginning of the individual's
14 benefit period specified in subsection (c);
15 and

16 (ii) ending with the month before the
17 month in which such benefit period begins;
18 and

19 (D) has at least the specified amount of
20 wages and self-employment income during the
21 most recent 8-calendar quarter period that ends
22 at least 4 months prior to the beginning of the
23 individual's benefit period specified in sub-
24 section (c),

1 shall be entitled to such a benefit for each month in
2 such benefit period.

3 (2) SPECIFIED AMOUNT.—For purposes of
4 paragraph (1)(D), the specified amount shall be—

5 (A) if the benefit period begins in calendar
6 year 2024, \$2,000; and

7 (B) if the benefit period begins in any cal-
8 endar year after 2024, an amount equal to the
9 greater of—

10 (i) the specified amount applicable for
11 the preceding calendar year; or

12 (ii) an amount equal to the product
13 of—

14 (I) \$2,000; multiplied by

15 (II) an amount equal to the
16 quotient of—

17 (aa) the national average
18 wage index for the second cal-
19 endar year preceding such cal-
20 endar year; divided by

21 (bb) the national average
22 wage index for 2022.

23 (b) BENEFIT AMOUNT.—

24 (1) IN GENERAL.—Except as otherwise pro-
25 vided in this subsection, the benefit amount to which

1 an individual is entitled under this section for a
2 month shall be an amount equal to the greater of—

3 (A) the lesser of—

4 (i) an amount equal to the monthly
5 benefit rate determined under paragraph
6 (2); and

7 (ii) the maximum benefit amount de-
8 termined under paragraph (3); and

9 (B) the minimum benefit amount deter-
10 mined under paragraph (3),

11 multiplied by the quotient (not greater than 1) ob-
12 tained by dividing the number of caregiving days of
13 the individual in such month by 20.

14 (2) MONTHLY BENEFIT RATE.—

15 (A) IN GENERAL.—For purposes of this
16 subsection, the monthly benefit rate of an indi-
17 vidual shall be an amount equal to the sum
18 of—

19 (i) 85 percent of the individual's aver-
20 age monthly earnings to the extent that
21 such earnings do not exceed the amount
22 established for purposes of this clause by
23 subparagraph (B);

24 (ii) 69 percent of the individual's av-
25 erage monthly earnings to the extent that

1 such earnings exceed the amount estab-
2 lished for purposes of clause (i) but do not
3 exceed the amount established for purposes
4 of this clause by subparagraph (B); and

5 (iii) 50 percent of the individual's av-
6 erage monthly earnings to the extent that
7 such earnings exceed the amount estab-
8 lished for purposes of clause (ii) but do not
9 exceed the amount established for purposes
10 of this clause by subparagraph (B).

11 (B) AMOUNTS ESTABLISHED.—

12 (i) INITIAL AMOUNTS.—For individ-
13 uals whose benefit period begins in cal-
14 endar year 2024, the amount established
15 for purposes of clauses (i), (ii), and (iii) of
16 subparagraph (A) shall be \$1,257, \$3,500,
17 and \$6,200, respectively.

18 (ii) WAGE INDEXING.—For individ-
19 uals whose benefit period begins in any
20 calendar year after 2024, each of the
21 amounts so established shall equal the cor-
22 responding amount established for the cal-
23 endar year preceding such calendar year,
24 or, if larger, the product of the cor-
25 responding amount established with re-

1 spect to the calendar year 2024 and the
2 quotient obtained by dividing—

3 (I) the national average wage
4 index for the second calendar year
5 preceding such calendar year, by

6 (II) the national average wage
7 index for calendar year 2022.

8 (iii) ROUNDING.—Each amount estab-
9 lished under clause (ii) for any calendar
10 year shall be rounded to the nearest \$1,
11 except that any amount so established
12 which is a multiple of \$0.50 but not of \$1
13 shall be rounded to the next higher \$1.

14 (C) AVERAGE MONTHLY EARNINGS.—For
15 purposes of this subsection, the average month-
16 ly earnings of an individual shall be an amount
17 equal to $\frac{1}{12}$ of the wages and self-employment
18 income of the individual for the calendar year
19 in which such wages and self-employment in-
20 come are the highest among the most recent 3
21 calendar years.

22 (3) MAXIMUM AND MINIMUM BENEFIT
23 AMOUNTS.—

24 (A) IN GENERAL.—For individuals who
25 initially become eligible for family and medical

1 leave insurance benefits in the first full cal-
2 endar year after the date of enactment of this
3 Act, the maximum monthly benefit amount and
4 the minimum monthly benefit amount shall be
5 \$4,000 and \$580, respectively.

6 (B) WAGE INDEXING.—For individuals
7 who initially become eligible for family and
8 medical leave insurance benefits in any calendar
9 year after such first full calendar year the max-
10 imum benefit amount and the minimum benefit
11 amount shall be, respectively, the product of the
12 corresponding amount determined with respect
13 to the first calendar year under subparagraph
14 (A) and the quotient obtained by dividing—

15 (i) the national average wage index
16 for the second calendar year preceding the
17 calendar year for which the determination
18 is made, by

19 (ii) the national average wage index
20 for the second calendar year preceding the
21 first full calendar year after the date of en-
22 actment of this Act.

23 (4) REDUCTION IN BENEFIT AMOUNT ON AC-
24 COUNT OF RECEIPT OF CERTAIN BENEFITS.—A ben-
25 efit under this section for a month shall be reduced

1 by the amount, if any, in certain benefits (as deter-
2 mined under regulations issued by the Commis-
3 sioner) as may be otherwise received by an indi-
4 vidual. For purposes of the preceding sentence, cer-
5 tain benefits include—

6 (A) periodic benefits on account of such in-
7 dividual's total or partial disability under a
8 workmen's compensation law or plan of the
9 United States or a State; and

10 (B) periodic benefits on account of an indi-
11 vidual's employment status under an unemploy-
12 ment law or plan of the United States or a
13 State.

14 (5) COORDINATION OF BENEFIT AMOUNT WITH
15 CERTAIN STATE BENEFITS.—A benefit received
16 under this section shall be coordinated, in a manner
17 determined by regulations issued by the Commis-
18 sioner, with the periodic benefits received from tem-
19 porary disability insurance or family leave insurance
20 programs under any law or plan of a State, a polit-
21 ical subdivision (as that term is used in section
22 218(b)(2) of the Social Security Act (42 U.S.C.
23 418(b)(2))), or an instrumentality of two or more
24 States (as that term is used in section 218(g) of
25 such Act (42 U.S.C. 418(g))).

1 (c) BENEFIT PERIOD.—

2 (1) IN GENERAL.—Except as provided in para-
3 graph (2), the benefit period specified in this sub-
4 section is the 12-month period that begins on the
5 1st day of the 1st month in which the individual—

6 (A) meets the criteria specified in subpara-
7 graphs (A) and (B) of subsection (a)(1); and

8 (B) would meet the criteria specified in
9 subparagraphs (C) and (D) of such subsection
10 if such subparagraphs were applied by sub-
11 stituting such 12-month period for each ref-
12 erence to the individual's benefit period.

13 (2) RETROACTIVE BENEFITS.—In the case of
14 an application for benefits under this section for
15 qualified caregiving in which the individual was en-
16 gaged at any time during the 90-day period pre-
17 ceding the date on which such application is sub-
18 mitted, the benefit period specified in this subsection
19 shall begin on the later of—

20 (A) the 1st day of the 1st month in which
21 the individual engaged in such qualified
22 caregiving; or

23 (B) the 1st day of the 1st month that be-
24 gins during such 90-day period,

1 and shall end on the date that is 365 days after the
2 1st day of the benefit period.

3 (d) APPLICATION.—An application for a family and
4 medical leave insurance benefit shall include—

5 (1) a statement that the individual was engaged
6 in qualified caregiving, or anticipates being so en-
7 gaged, during the period that begins 90 days before
8 the date on which the application is submitted or
9 within 30 days after such date;

10 (2) if the qualified caregiving described in the
11 statement in paragraph (1) is engaged in by the in-
12 dividual because of a serious health condition (as de-
13 fined in subclause (II) of section 2(5)(B)(ii)) of the
14 individual or a qualified family member (as defined
15 in subclause (I) of such section) of the individual, a
16 certification, issued by the health care provider
17 treating such serious health condition, that affirms
18 the information specified in paragraph (1) and con-
19 tains such information as the Commissioner shall
20 specify in regulations, which shall be no more than
21 the information that is required to be stated under
22 section 103(b) of the Family and Medical Leave Act
23 of 1993 (29 U.S.C. 2613(b));

24 (3) if such qualified caregiving is engaged in by
25 the individual for any other qualifying reason (as de-

1 fined in section 2(5)(B)(i)), a certification, issued by
2 a relevant authority determined under regulations
3 issued by the Commissioner, that affirms the cir-
4 cumstances giving rise to such reason; and

5 (4) an attestation from the applicant that his or
6 her employer has been provided with written notice
7 of the individual's intention to take family or med-
8 ical leave, if the individual has an employer, or to
9 the Commissioner in all other cases.

10 (e) INELIGIBILITY; DISQUALIFICATION.—

11 (1) INELIGIBILITY FOR BENEFIT.—An indi-
12 vidual shall be ineligible for a benefit under this sec-
13 tion for any month for which the individual is enti-
14 tled to—

15 (A) disability insurance benefits under sec-
16 tion 223 of the Social Security Act (42 U.S.C.
17 423) or a similar permanent disability program
18 under any law or plan of a State or political
19 subdivision or instrumentality of a State (as
20 such terms are used in section 218 of the Social
21 Security Act (42 U.S.C. 418));

22 (B) monthly insurance benefits under sec-
23 tion 202 of such Act (42 U.S.C. 402) based on
24 such individual's disability (as defined in sec-
25 tion 223(d) of such Act (42 U.S.C. 423(d))); or

1 (C) benefits under title XVI of such Act
2 (42 U.S.C. 1381 et seq.) based on such individ-
3 ual's status as a disabled individual (as deter-
4 mined under section 1614 of such Act (42
5 U.S.C. 1382e)).

6 (2) DISQUALIFICATION.—An individual who has
7 been convicted of a violation under section 208 of
8 the Social Security Act (42 U.S.C. 408) or who has
9 been found to have used false statements to secure
10 benefits under this section, shall be ineligible for
11 benefits under this section for a 1-year period fol-
12 lowing the date of such conviction.

13 (f) REVIEW OF ELIGIBILITY AND BENEFIT PAYMENT
14 DETERMINATIONS.—

15 (1) ELIGIBILITY DETERMINATIONS.—

16 (A) IN GENERAL.—The Commissioner
17 shall provide notice to an individual applying
18 for benefits under this section of the initial de-
19 termination of eligibility for such benefits, and
20 the estimated benefit amount for a month in
21 which one caregiving day of the individual oc-
22 curs, as soon as practicable after the applica-
23 tion is received.

24 (B) REVIEW.—An individual may request
25 review of an initial adverse determination with

1 respect to such application at any time before
2 the end of the 20-day period that begins on the
3 date notice of such determination is received,
4 except that such 20-day period may be extended
5 for good cause. As soon as practicable after the
6 individual requests review of the determination,
7 the Commissioner shall provide notice to the in-
8 dividual of a final determination of eligibility
9 for benefits under this section.

10 (2) BENEFIT PAYMENT DETERMINATIONS.—

11 (A) IN GENERAL.—The Commissioner
12 shall make any monthly benefit payment to an
13 individual claiming benefits for a month under
14 this section, or provide notice of the reason
15 such payment will not be made if the Commis-
16 sioner determines that the individual is not en-
17 titled to payment for such month, not later
18 than 20 days after the individual's monthly
19 benefit claim report for such month is received.
20 Such monthly report shall be filed with the
21 Commissioner not later than 15 days after the
22 end of each month.

23 (B) REVIEW.—If the Commissioner deter-
24 mines that payment will not be made to an in-
25 dividual for a month, or if the Commissioner

1 determines that payment shall be made based
2 on a number of caregiving days in the month
3 inconsistent with the number of caregiving days
4 in the monthly benefit claim report of the indi-
5 vidual for such month, the individual may re-
6 quest review of such determination at any time
7 before the end of the 20-day period that begins
8 on the date notice of such determination is re-
9 ceived, except that such 20-day period may be
10 extended for good cause. Not later than 20 days
11 after the individual requests review of the deter-
12 mination, the Commissioner shall provide notice
13 to the individual of a final determination of
14 payment for such month, and shall make pay-
15 ment to the individual of any additional amount
16 not included in the initial payment to the indi-
17 vidual for such month to which the Commis-
18 sioner determines the individual is entitled.

19 (3) BURDEN OF PROOF.—An application for
20 benefits under this section and a monthly benefit
21 claim report of an individual shall each be presumed
22 to be true and accurate, unless the Commissioner
23 demonstrates by a preponderance of the evidence
24 that information contained in the application is
25 false.

1 (4) DEFINITION OF MONTHLY BENEFIT CLAIM
2 REPORT.—For purposes of this subsection, the term
3 “monthly benefit claim report” means, with respect
4 to an individual for a month, the individual’s report
5 to the Commissioner of the number of caregiving
6 days of the individual in such month, which shall be
7 filed no later than 15 days after the end of each
8 month.

9 (5) REVIEW.—All final determinations of the
10 Commissioner under this subsection shall be review-
11 able according to the procedures set out in section
12 205 of the Social Security Act (42 U.S.C. 405).

13 (g) RELATIONSHIP WITH STATE LAW; EMPLOYER
14 BENEFITS.—

15 (1) IN GENERAL.—This section does not pre-
16 empt or supersede any provision of State or local
17 law that authorizes a State or local municipality to
18 provide paid family and medical leave benefits simi-
19 lar to the benefits provided under this section.

20 (2) GREATER BENEFITS ALLOWED.—Nothing
21 in this Act shall be construed to diminish the obliga-
22 tion of an employer to comply with any contract, col-
23 lective bargaining agreement, or any employment
24 benefit program or plan that provides greater paid

1 leave or other leave rights to employees than the
2 rights established under this Act.

3 (h) EMPLOYMENT AND BENEFITS PROTECTION AND
4 ENFORCEMENT.—

5 (1) EMPLOYMENT AND BENEFITS PROTEC-
6 TION.—

7 (A) IN GENERAL.—

8 (i) PROHIBITED ACTS.—It shall be
9 unlawful for any person to interfere with,
10 restrain, deny, or retaliate against an indi-
11 vidual because of the exercise of, or the at-
12 tempt to exercise, any right provided under
13 this section, including through—

14 (I) discharging or in any other
15 manner discriminating against (in-
16 cluding retaliating against) an indi-
17 vidual because the individual has ap-
18 plied for, indicated an intent to apply
19 for, or received family and medical
20 leave insurance benefits; or

21 (II) using the application for or
22 the receipt of such benefits as a nega-
23 tive factor in an employment action.

24 (ii) RESTORATION TO POSITION.—It
25 shall be interference with the right of an

1 individual for purposes of clause (i) for an
2 employer of the individual to, upon the
3 conclusion of any leave for which the indi-
4 vidual received a family and medical leave
5 insurance benefit under this section, fail
6 to—

7 (I) restore the individual to the
8 position of employment held by the in-
9 dividual when the leave commenced;
10 or

11 (II) restore the individual to an
12 equivalent position with equivalent
13 employment benefits, pay, and other
14 terms and conditions of employment.

15 (iii) MAINTENANCE OF HEALTH BEN-
16 EFITS.—It shall be interference with the
17 right of an individual for purposes of
18 clause (i) for an employer of the individual
19 to fail to maintain, for the duration of any
20 leave for which the individual received a
21 family and medical leave insurance benefit
22 under this section, coverage of the indi-
23 vidual under any group health plan (as de-
24 fined in section 5000(b)(1) of the Internal
25 Revenue Code of 1986) at the level and

1 under the conditions coverage would have
2 been provided if the individual had contin-
3 ued in employment continuously for the
4 duration of such leave.

5 (B) OPPOSING UNLAWFUL PRACTICES.—It
6 shall be unlawful for any employer to discharge
7 or in any other manner discriminate against
8 any individual for opposing any practice made
9 unlawful by this subsection.

10 (C) INTERFERENCE WITH PROCEEDINGS
11 OR INQUIRIES.—It shall be unlawful for any
12 person to discharge or in any other manner dis-
13 criminate against any individual because such
14 individual—

15 (i) has filed any charge, or has insti-
16 tuted or caused to be instituted any pro-
17 ceeding, under or related to this sub-
18 section;

19 (ii) has given, or is about to give, any
20 information in connection with any inquiry
21 or proceeding relating to any right pro-
22 vided under this section; or

23 (iii) has testified, or is about to tes-
24 tify, in any inquiry or proceeding relating
25 to any right provided under this section.

1 individual by reason of the viola-
2 tion; or

3 (bb) in a case in which
4 wages, salary, employment bene-
5 fits, or other compensation have
6 not been denied or lost to the in-
7 dividual, any actual monetary
8 losses sustained by the individual
9 as a direct result of the violation,
10 such as the cost of providing
11 care, up to a sum equal to 60
12 calendar days of wages or salary
13 for the individual;

14 (II) the interest on the amount
15 described in subclause (I) calculated
16 at the prevailing rate; and

17 (III) an additional amount as liq-
18 uidated damages equal to the sum of
19 the amount described in subclause (I)
20 and the interest described in sub-
21 clause (II), except that if a person
22 who has violated paragraph (1) proves
23 to the satisfaction of the court that
24 the act or omission which violated
25 paragraph (1) was in good faith and

1 that the person had reasonable
2 grounds for believing that the act or
3 omission was not a violation of para-
4 graph (1), such court may, in the dis-
5 cretion of the court, reduce the
6 amount of the liability to the amount
7 and interest determined under sub-
8 clauses (I) and (II), respectively; and
9 (ii) for such equitable relief as may be
10 appropriate, including employment, rein-
11 statement, and promotion.

12 (B) RIGHT OF ACTION.—An action to re-
13 cover the damages or equitable relief prescribed
14 in subparagraph (A) may be maintained against
15 any person in any Federal or State court of
16 competent jurisdiction by any individual for and
17 on behalf of—

18 (i) the individual; or

19 (ii) the individual and other individ-
20 uals similarly situated.

21 (C) FEES AND COSTS.—The court in such
22 an action shall, in addition to any judgment
23 awarded to the plaintiff, allow a reasonable at-
24 torney's fee, reasonable expert witness fees, and

1 other costs of the action to be paid by the de-
2 fendant.

3 (D) LIMITATIONS.—The right provided by
4 subparagraph (B) to bring an action by or on
5 behalf of any individual shall terminate—

6 (i) on the filing of a complaint by the
7 Commissioner in an action under para-
8 graph (5) in which restraint is sought of
9 any further delay in the payment of the
10 amount described in subparagraph (A)(I)
11 to such individual by the person respon-
12 sible under subparagraph (A) for the pay-
13 ment; or

14 (ii) on the filing of a complaint by the
15 Commissioner in an action under para-
16 graph (3) in which a recovery is sought of
17 the damages described in subparagraph
18 (A)(I) owing to an individual by a person
19 liable under subparagraph (A),

20 unless the action described in clause (i) or (ii)
21 is dismissed without prejudice on motion of the
22 Commissioner.

23 (3) ACTION BY THE COMMISSIONER.—

24 (A) CIVIL ACTION.—The Commissioner
25 may bring an action in any court of competent

1 jurisdiction to recover the damages described in
2 paragraph (2)(A)(I).

3 (B) SUMS RECOVERED.—Any sums recov-
4 ered by the Commissioner pursuant to subpara-
5 graph (A) shall be held in a special deposit ac-
6 count and shall be paid, on order of the Com-
7 missioner, directly to each individual affected.
8 Any such sums not paid to an individual be-
9 cause of inability to do so within a period of 3
10 years shall be deposited into the Federal Family
11 and Medical Leave Insurance Trust Fund.

12 (4) LIMITATION.—

13 (A) IN GENERAL.—An action may be
14 brought under this subsection not later than 3
15 years after the date of the last event consti-
16 tuting the alleged violation for which the action
17 is brought.

18 (B) COMMENCEMENT.—An action brought
19 by the Commissioner under this subsection shall
20 be considered to be commenced on the date
21 when the complaint is filed.

22 (5) ACTION FOR INJUNCTION BY COMMIS-
23 SIONER.—The district courts of the United States
24 shall have jurisdiction, for cause shown, in an action
25 brought by the Commissioner—

1 (A) to restrain violations of paragraph (1),
2 including the restraint of any withholding of
3 payment of wages, salary, employment benefits,
4 or other compensation, plus interest, found by
5 the court to be due to an individual; or

6 (B) to award such other equitable relief as
7 may be appropriate, including employment, re-
8 instatement, and promotion.

9 (i) **APPLICABILITY OF CERTAIN SOCIAL SECURITY**
10 **ACT PROVISIONS.**—The provisions of sections 204, 205,
11 206, and 208 of the Social Security Act shall apply to
12 benefit payments authorized by and paid out pursuant to
13 this section in the same way that such provisions apply
14 to benefit payments authorized by and paid out pursuant
15 to title II of such Act.

16 (j) **EFFECTIVE DATE FOR APPLICATIONS.**—Applica-
17 tions described in this section may be filed beginning 18
18 months after the date of enactment of this Act.

19 **SEC. 5. FUNDING FOR STATE ADMINISTRATION OPTION**
20 **FOR LEGACY STATES.**

21 (a) **IN GENERAL.**—

22 (1) **PAYMENTS TO LEGACY STATES.**—In each
23 calendar year beginning with calendar year 2025,
24 the Commissioner shall make a grant to each State
25 that, for the calendar year preceding such calendar

1 year, was a legacy State and that met the data shar-
2 ing requirements of subsection (e), in an amount
3 equal to the lesser of—

4 (A) an amount, as estimated by the Com-
5 missioner, equal to the total amount of com-
6 prehensive paid leave benefits that would have
7 been paid under section 4 (including the costs
8 to the Commissioner to administer such bene-
9 fits, not to exceed (for purposes of estimating
10 such total amount under this subparagraph) 7
11 percent of the total amount of such benefits
12 paid) to individuals who received paid family
13 and medical leave benefits under a State law
14 described in paragraph (1) or (3) of subsection
15 (b) during the calendar year preceding such cal-
16 endar year if the State had not been a legacy
17 State for such preceding calendar year; or

18 (B) an amount equal to the total cost of
19 paid family and medical leave benefits under a
20 State law described in paragraph (1) or (3) of
21 subsection (b) for the calendar year preceding
22 such calendar year, including—

23 (i) any paid family and medical leave
24 benefits provided by an employer (whether
25 directly, under a contract with an insurer,

1 or provided through a multiemployer plan)
2 as described in subsection (d); and

3 (ii) the full cost to the State of ad-
4 ministering such law (except that such cost
5 may not exceed 7 percent of the total
6 amount of paid family and medical leave
7 benefits paid under such State law).

8 (2) ESTIMATED PAYMENTS.—In any case in
9 which, during any calendar year, the Commissioner
10 has reason to believe that a State will be a legacy
11 State and meet the data sharing requirements of
12 subsection (e) for such calendar year, the Commis-
13 sioner may make estimated payments during such
14 calendar year of the grant which would be paid to
15 such State in the succeeding calendar year, to be ad-
16 justed as appropriate in the succeeding calendar
17 year.

18 (b) LEGACY STATE.—For purposes of this section,
19 the term “legacy State” for a calendar year means a State
20 with respect to which the Commissioner determines that—

21 (1) the State has enacted, not later than the
22 date of enactment of this Act, a State law that pro-
23 vides paid family and medical leave benefits;

24 (2) for any calendar year that begins before the
25 date that is 3 years after the date of enactment of

1 this Act, the State certifies to the Commissioner
2 that the State intends to remain a legacy State and
3 meet the data sharing requirements of subsection (e)
4 at least through the first calendar year that begins
5 on or after such date; and

6 (3) for any calendar year that begins on or
7 after such date, a State law of the State provides for
8 a State program to remain in effect throughout such
9 calendar year that provides comprehensive paid fam-
10 ily and medical leave benefits (which may be paid di-
11 rectly by the State or, if permitted under such State
12 law, by an employer pursuant to such State law)—

13 (A) for at least 12 full workweeks of leave
14 during each 12-month period to at least all of
15 those individuals in the State who would be eli-
16 gible for comprehensive paid leave benefits
17 under section 4 (without regard to section
18 2(5)(C)), except that the State shall provide
19 such benefits for leave from employment by the
20 State or any political subdivision thereof, and
21 may elect to provide such benefits for leave
22 from any other governmental employment; and

23 (B) at a wage replacement rate that is at
24 least equivalent to the wage replacement rate
25 under the comprehensive paid leave benefit pro-

1 gram under section 4 (without regard to section
2 2(5)(C)).

3 (c) COVERED EMPLOYMENT UNDER THE LAW OF A
4 LEGACY STATE.—For purposes of this Act, the term “cov-
5 ered employment under the law of a legacy State” means
6 employment (or self-employment) with respect to which an
7 individual would be eligible to receive paid family and med-
8 ical benefits under the State law of a State, as described
9 in paragraph (1) or (3) of subsection (b), during any pe-
10 riod during which such State is a legacy State.

11 (d) EMPLOYER-PROVIDED BENEFITS IN A LEGACY
12 STATE.—

13 (1) TREATMENT FOR PURPOSES OF THIS
14 TITLE.—In the case of a State that permits paid
15 family and medical leave benefits to be provided by
16 an employer (whether directly, under a contract with
17 an insurer, or provided through a multiemployer
18 plan) pursuant to a State law described in para-
19 graph (1) or (3) of subsection (b)—

20 (A) such benefits shall be considered, for
21 all purposes under this Act, paid family and
22 medical leave benefits under the law of a legacy
23 State; and

24 (B) leave for which such benefits are paid
25 shall be considered, for all such purposes, leave

1 from covered employment under the law of a
2 legacy State.

3 (2) DISTRIBUTION OF GRANT FUNDS.—In any
4 case in which paid family and medical leave benefits
5 are provided by 1 or more employers (whether di-
6 rectly, under a contract with an insurer, or provided
7 through a multiemployer plan) in a legacy State pur-
8 suant to a State law described in paragraph (1) or
9 (3) of subsection (b), the State, upon the receipt of
10 any grant amount under subsection (a), may dis-
11 tribute an appropriate share of such grant to each
12 such employer.

13 (e) DATA SHARING.—As a condition of receiving a
14 grant under subsection (a) in a calendar year, a State
15 shall enter into an agreement with the Commissioner
16 under which the State shall provide the Commissioner—

17 (1) with information, to be provided periodically
18 as determined by the Commissioner, concerning indi-
19 viduals who received a paid leave benefit under a
20 State law described in paragraph (1) or (3) of sub-
21 section (b), including—

22 (A) each individual's name;

23 (B) information to establish the individ-
24 ual's identity;

1 (C) dates for which such paid leave bene-
2 fits were paid;

3 (D) the amount of such paid leave benefit;
4 and

5 (E) to the extent available, such other in-
6 formation concerning such individuals as nec-
7 essary for the purpose of carrying out this sec-
8 tion and section 2(5)(C);

9 (2) not later than July 1 of such calendar year,
10 the amount described in subsection (a)(2) for the
11 calendar year preceding such calendar year; and

12 (3) such other information as needed to deter-
13 mine compliance with grant requirements.

14 **SEC. 6. ESTABLISHMENT OF FAMILY AND MEDICAL LEAVE**
15 **INSURANCE TRUST FUND.**

16 (a) IN GENERAL.—There is hereby created on the
17 books of the Treasury of the United States a trust fund
18 to be known as the “Federal Family and Medical Leave
19 Insurance Trust Fund”. The Federal Family and Medical
20 Leave Insurance Trust Fund shall consist of such gifts
21 and bequests as may be made as provided in section
22 201(i)(1) of the Social Security Act (42 U.S.C. 401(i)(1))
23 and such amounts as may be appropriated to, or deposited
24 in, the Federal Family and Medical Leave Insurance
25 Trust Fund as provided in this section.

1 (b) AUTHORIZATION OF APPROPRIATIONS.—

2 (1) IN GENERAL.—There is authorized to be
3 appropriated to the Federal Family and Medical
4 Leave Insurance Trust Fund out of moneys in the
5 Treasury not otherwise appropriated—

6 (A) for the first 3 fiscal years beginning
7 after the date of enactment of this Act, such
8 sums as may be necessary for the Commissioner
9 to—

10 (i) administer the office established
11 under section 3;

12 (ii) pay the benefits under section 4;

13 and

14 (iii) provide the grants under section
15 5;

16 (B) 100 percent of the taxes imposed by
17 sections 3101(c) and 3111(c) of the Internal
18 Revenue Code of 1986 with respect to wages
19 (as defined in section 3121 of such Code) re-
20 ported to the Secretary of the Treasury pursu-
21 ant to subtitle F of such Code, as determined
22 by the Secretary of the Treasury by applying
23 the applicable rate of tax under such sections to
24 such wages;

1 (C) 100 percent of the taxes imposed by
2 section 1401(c) of such Code with respect to
3 self-employment income (as defined in section
4 1402 of such Code) reported to the Secretary of
5 the Treasury on tax returns under subtitle F of
6 such Code, as determined by the Secretary of
7 the Treasury by applying the applicable rate of
8 tax under such section to such self-employment
9 income; and

10 (D) 100 percent of the taxes imposed by
11 sections 3201(c), 3211(c), and 3221(c) of such
12 Code with respect to compensation (as defined
13 in section 3231 of such Code) reported to the
14 Secretary of the Treasury on tax returns under
15 subtitle F of such Code, as determined by the
16 Secretary of the Treasury by applying the ap-
17 plicable rate of tax under such sections to such
18 compensation.

19 (2) REPAYMENT OF INITIAL APPROPRIATION.—
20 Amounts appropriated pursuant to subparagraph
21 (A) of paragraph (1) shall be repaid to the Treasury
22 of the United States not later than 10 years after
23 the first appropriation is made pursuant to such
24 subparagraph.

1 (3) TRANSFER TO TRUST FUND.—The amounts
2 described in paragraph (2) shall be transferred from
3 time to time from the general fund in the Treasury
4 to the Federal Family and Medical Leave Insurance
5 Trust Fund, such amounts to be determined on the
6 basis of estimates by the Secretary of the Treasury
7 of the taxes, specified in such paragraph, paid to or
8 deposited into the Treasury. Proper adjustments
9 shall be made in amounts subsequently transferred
10 to the extent prior estimates were inconsistent with
11 the taxes specified in such paragraph.

12 (c) MANAGEMENT OF TRUST FUND.—The provisions
13 of subsections (c), (d), (e), (f), (i), and (m) of section 201
14 of the Social Security Act (42 U.S.C. 401) shall apply with
15 respect to the Federal Family and Medical Leave Insur-
16 ance Trust Fund in the same manner as such provisions
17 apply to the Federal Old-Age and Survivors Insurance
18 Trust Fund and the Disability Insurance Trust Fund.

19 (d) BENEFITS AND GRANTS PAID FROM TRUST
20 FUND.—Benefit payments required to be made under sec-
21 tion 4 and grants provided under section 5 shall be made
22 only from the Federal Family and Medical Leave Insur-
23 ance Trust Fund.

24 (e) ADMINISTRATION.—There are authorized to be
25 made available for expenditure, out of the Federal Family

1 and Medical Leave Insurance Trust Fund, such sums as
2 may be necessary to pay the costs of the administration
3 of sections 4 and 5, including start-up costs, technical as-
4 sistance, outreach, education, evaluation, and reporting.

5 (f) PROHIBITION.—No funds from the Social Secu-
6 rity Trust Fund or appropriated to the Social Security Ad-
7 ministration to administer Social Security programs may
8 be used for Federal Family and Medical Leave Insurance
9 benefits or administration set forth under this Act.

10 **SEC. 7. INTERNAL REVENUE CODE PROVISIONS.**

11 (a) IN GENERAL.—

12 (1) EMPLOYEE CONTRIBUTION.—Section 3101
13 of the Internal Revenue Code of 1986 is amended—

14 (A) by redesignating subsection (c) as sub-
15 section (d); and

16 (B) by inserting after subsection (b) the
17 following:

18 “(c) FAMILY AND MEDICAL LEAVE INSURANCE.—

19 “(1) IN GENERAL.—In addition to other taxes,
20 there is hereby imposed on the income of every indi-
21 vidual a tax equal to the applicable percentage of the
22 wages (as defined in section 3121(a)) received by the
23 individual with respect to employment (as defined in
24 section 3121(b)).

1 “(2) APPLICABLE PERCENTAGE.—For purposes
2 of paragraph (1), the term ‘applicable percentage’
3 means 0.2 percent in the case of wages received in
4 any calendar year.

5 “(3) APPLICATION OF TAX TO FEDERAL,
6 STATE, AND LOCAL EMPLOYMENT.—For purposes of
7 the tax imposed by paragraph (1) and the applica-
8 tion of section 3121(b) with respect to such tax,
9 rules similar to the rules under paragraphs (1) and
10 (2) of section 3121(u) shall apply (without regard to
11 paragraph (2)(C) of such section).”.

12 (2) EMPLOYER CONTRIBUTION.—Section 3111
13 of such Code is amended—

14 (A) by redesignating subsection (c) as sub-
15 section (d); and

16 (B) by inserting after subsection (b) the
17 following:

18 “(c) FAMILY AND MEDICAL LEAVE INSURANCE.—

19 “(1) IN GENERAL.—In addition to other taxes,
20 there is hereby imposed on every employer an excise
21 tax, with respect to having individuals in his employ,
22 equal to the applicable percentage of the wages (as
23 defined in section 3121(a)) paid by the employer
24 with respect to employment (as defined in section
25 3121(b)).

1 “(2) APPLICABLE PERCENTAGE.—For purposes
2 of paragraph (1), the term ‘applicable percentage’
3 means 0.2 percent in the case of wages paid in any
4 calendar year.

5 “(3) APPLICATION OF TAX TO FEDERAL,
6 STATE, AND LOCAL EMPLOYMENT.—For purposes of
7 the tax imposed by paragraph (1) and the applica-
8 tion of section 3121(b) with respect to such tax,
9 rules similar to the rules under paragraphs (1) and
10 (2) of section 3121(u) shall apply (without regard to
11 paragraph (2)(C) of such section).”.

12 (3) SELF-EMPLOYMENT INCOME CONTRIBU-
13 TION.—

14 (A) IN GENERAL.—Section 1401 of such
15 Code is amended—

16 (i) by redesignating subsection (c) as
17 subsection (d); and

18 (ii) by inserting after subsection (b)
19 the following:

20 “(c) FAMILY AND MEDICAL LEAVE INSURANCE.—

21 “(1) IN GENERAL.—In addition to other taxes,
22 there is hereby imposed for each taxable year, on the
23 self-employment income of every individual, a tax
24 equal to the applicable percentage of the amount of
25 the self-employment income for such taxable year.

1 “(2) APPLICABLE PERCENTAGE.—For purposes
2 of paragraph (1), the term ‘applicable percentage’
3 means 0.4 percent in the case of self-employment in-
4 come in any taxable year.”.

5 (B) EXCLUSION OF CERTAIN NET EARN-
6 INGS FROM SELF-EMPLOYMENT.—Section
7 1402(b)(1) of such Code is amended by striking
8 “tax imposed by section 1401(a)” and inserting
9 “taxes imposed by subsections (a) and (c) of
10 section 1401”.

11 (b) RAILROAD RETIREMENT TAX ACT.—

12 (1) EMPLOYEE CONTRIBUTION.—Section 3201
13 of such Code is amended—

14 (A) by redesignating subsection (c) as sub-
15 section (d); and

16 (B) by inserting after subsection (b) the
17 following:

18 “(c) FAMILY AND MEDICAL LEAVE INSURANCE.—

19 “(1) IN GENERAL.—In addition to other taxes,
20 there is hereby imposed on the income of each em-
21 ployee a tax equal to the applicable percentage of
22 the compensation received during any calendar year
23 by such employee for services rendered by such em-
24 ployee.

1 “(2) APPLICABLE PERCENTAGE.—For purposes
2 of paragraph (1), the term ‘applicable percentage’
3 means 0.2 percent in the case of compensation re-
4 ceived in any calendar year.”.

5 (2) EMPLOYEE REPRESENTATIVE CONTRIBU-
6 TION.—Section 3211 of such Code is amended—

7 (A) by redesignating subsection (c) as sub-
8 section (d); and

9 (B) by inserting after subsection (b) the
10 following:

11 “(c) FAMILY AND MEDICAL LEAVE INSURANCE.—

12 “(1) IN GENERAL.—In addition to other taxes,
13 there is hereby imposed on the income of each em-
14 ployee representative a tax equal to the applicable
15 percentage of the compensation received during any
16 calendar year by such employee representative for
17 services rendered by such employee representative.

18 “(2) APPLICABLE PERCENTAGE.—For purposes
19 of paragraph (1), the term ‘applicable percentage’
20 means 0.2 percent in the case of compensation re-
21 ceived in any calendar year.”.

22 (3) EMPLOYER CONTRIBUTION.—Section 3221
23 of such Code is amended—

24 (A) by redesignating subsection (c) as sub-
25 section (d); and

1 (B) by inserting after subsection (b) the
2 following:

3 “(c) FAMILY AND MEDICAL LEAVE INSURANCE.—

4 “(1) IN GENERAL.—In addition to other taxes,
5 there is hereby imposed on every employer an excise
6 tax, with respect to having individuals in his employ,
7 equal to the applicable percentage of the compensa-
8 tion paid during any calendar year by such employer
9 for services rendered to such employer.

10 “(2) APPLICABLE PERCENTAGE.—For purposes
11 of paragraph (1), the term ‘applicable percentage’
12 means 0.2 percent in the case of compensation paid
13 in any calendar year.”.

14 (c) CONFORMING AMENDMENTS.—

15 (1) Section 6413(c) of the Internal Revenue
16 Code of 1986 is amended—

17 (A) in paragraph (1)—

18 (i) by inserting “, section 3101(c),”
19 after “by section 3101(a)”; and

20 (ii) by striking “both” and inserting
21 “each”; and

22 (B) in paragraph (2), by inserting “or
23 3101(c)” after “3101(a)” each place it appears.

24 (2) Section 15(a) of the Railroad Retirement
25 Act of 1974 (45 U.S.C. 231n(a)) is amended by in-

1 serting “(other than sections 3201(c), 3211(c), and
2 3221(c))” before the period at the end.

3 (d) **EFFECTIVE DATE.**—The amendments made by
4 this section shall take effect 120 days after the date of
5 the enactment of this Act.

6 **SEC. 8. REGULATIONS.**

7 The Commissioner, in consultation with the Secretary
8 of Labor, shall prescribe regulations necessary to carry out
9 this Act. In developing such regulations, the Commissioner
10 shall consider the input from a volunteer advisory body
11 comprised of not more than 15 individuals, including ex-
12 perts in the relevant subject matter and officials charged
13 with implementing State paid family and medical leave in-
14 surance programs. The Commissioner shall take such pro-
15 grams into account when proposing regulations. Such indi-
16 viduals shall be appointed as follows:

17 (1) Five individuals to be appointed by the
18 President.

19 (2) Three individuals to be appointed by the
20 majority leader of the Senate.

21 (3) Two individuals to be appointed by the mi-
22 nority leader of the Senate.

23 (4) Three individuals to be appointed by the
24 Speaker of the House of Representatives.

1 (5) Two individuals to be appointed by the mi-
2 nority leader of the House of Representatives.

3 **SEC. 9. GAO STUDY.**

4 As soon as practicable after calendar year 2024, the
5 Comptroller General shall submit to Congress a report on
6 family and medical leave insurance benefits paid under
7 section 4 for any month during the 1-year period begin-
8 ning on January 1, 2024. The report shall include the fol-
9 lowing:

10 (1) An identification of the total number of ap-
11 plications for such benefits filed for any month dur-
12 ing such 1-year period, and the average number of
13 days occurring in the period beginning on the date
14 on which such an application is received and ending
15 on the date on which the initial determination of eli-
16 gibility with respect to the application is made.

17 (2) An identification of the total number of re-
18 quests for review of an initial adverse determination
19 of eligibility for such benefits made during such 1-
20 year period, and the average number of days occur-
21 ring in the period beginning on the date on which
22 such review is requested and ending on the date on
23 which the final determination of eligibility with re-
24 spect to such review is made.

1 (3) An identification of the total number of
2 monthly benefit claim reports for such benefits filed
3 during such 1-year period, and the average number
4 of days occurring in the period beginning on the
5 date on which such a claim report is received and
6 ending on the date on which the initial determina-
7 tion of eligibility with respect to the claim report is
8 made.

9 (4) An identification of the total number of re-
10 quests for review of an initial adverse determination
11 relating to a monthly benefit claim report for such
12 benefits made during such 1-year period, and the av-
13 erage number of days occurring in the period begin-
14 ning on the date on which such review is requested
15 and ending on the date on which the final deter-
16 mination of eligibility with respect to such review is
17 made.

18 (5) An identification of any excessive delay in
19 any of the periods described in paragraphs (1)
20 through (4), and a description of the causes for such
21 delay.