To amend the Internal Revenue Code of 1986 to allow a credit against tax for telework, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Mr. SPANO introduced the following bill; which was referred to the Committee on ___________________________

A BILL

To amend the Internal Revenue Code of 1986 to allow a credit against tax for telework, and for other purposes.

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

SECTION 1. SHORT TITLE.

This Act may be cited as the “Safeguarding Americans From Epidemics at Work Act of 2020” or “SAFE at Work Act of 2020”.

SEC. 2. CREDIT FOR TELEWORK.

(a) IN GENERAL.—Subpart D of part IV of sub-
chapter A of chapter 1 of the Internal Revenue Code of
1986 is amended by adding at the end the following new section:

“SEC. 45U. TELEWORK CREDIT.

“(a) ALLOWANCE OF CREDIT.—

“(1) IN GENERAL.—For purposes of section 38, the telework credit for the taxable year is an amount equal to the product of—

“(A) $100, multiplied by

“(B) the number of qualified telework employees of the taxpayer in each month of the taxable year.

“(b) DEFINITIONS.—For purposes of this section—

“(1) QUALIFIED TELEWORK EMPLOYEE.—

“(A) IN GENERAL.—The term ‘qualified telework employee’ means, for a month in the taxable year, an employee who teleworks not fewer than 12 regularly scheduled business days during such month.

“(B) SERVICE REQUIREMENT.—An individual shall be considered an employee for a month if such individual is an employee on the first day and last day of such month.

“(2) TELEWORK.—The term ‘telework’ means an arrangement under which an employee performs the duties and responsibilities of such employee’s
employment position, and other activities authorized
by the employer, from a worksite approved by the
employer other than the location from which the em-
ployee would otherwise work.

“(c) Special Rules.—

“(1) Aggregation.—All taxpayers which are
treated as a single employer under subsections (a)
and (b) of section 52 shall be treated as a single em-
ployer for purposes of this section.

“(2) Denial of Double Benefit.—No deduc-
tion or credit shall be allowed under any other provi-
sion of this chapter with respect to the amount of
the credit determined under this section.

“(d) Termination.—This section shall not apply to
taxable years beginning after December 31, 2021.”.

(b) Conforming Amendments.—

(1) Section 38(b) of the Internal Revenue Code
of 1986 is amended by striking “plus” at the end of
paragraph (32), by striking the period at the end of
paragraph (33) and inserting “, plus”, and by add-
ing at the end the following new paragraph:

“(34) the telework credit determined under sec-
tion 45U(a).”.

(2) The table of sections for subpart D of part
IV of subchapter A of chapter 1 of such Code is
amended by inserting after the item relating to section 45T the following new item:

“45U. Telework Credit.”.

SEC. 3. 2-PERCENT FLOOR ON MISCELLANEOUS ITEMIZED DEDUCTIONS REINSTATED FOR CERTAIN YEARS.

Section 67(g) of the Internal Revenue Code of 1986 is amended to read as follows:

“(g) SUSPENSION FOR CERTAIN TAXABLE YEARS.—Notwithstanding subsection (a), no miscellaneous itemized deduction shall be allowed for any taxable year—

“(1) beginning after December 31, 2017, and before January 1, 2020, and

“(2) beginning after December 31, 2021, and before January 1, 2026.”.

SEC. 4. OVERALL LIMITATION ON ITEMIZED DEDUCTIONS REINSTATED FOR CERTAIN YEARS.

Section 68(f) of the Internal Revenue Code of 1986 is amended to read as follows:

“(f) SECTION SHALL NOT APPLY.—This section shall not apply to any taxable year—

“(1) beginning after December 31, 2017, and before January 1, 2020, and

“(2) beginning after December 31, 2021, and before January 1, 2026.”.
SEC. 5. EFFECTIVE DATE.

The amendments made by this Act shall apply to taxable years beginning after December 31, 2019.