

United States Senate

WASHINGTON, DC 20510

April 18, 2024

VIA ELECTRONIC SUBMISSION

The Honorable Julie Su
Acting Secretary
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

Dear Acting Secretary Su:

We write today to respectfully request that the Department's Women's Bureau (WB) expeditiously carry out the report language included in the Fiscal Year 2024 Departments of Labor, Health and Human Services, Education, and Related Agencies Appropriation Bill report¹ encouraging the WB to coordinate a campaign to raise awareness of the Paid Family and Medical Leave (PFML) tax credit under Section 45S of the Internal Revenue Code.

The Section 45S PFML tax credit provides employers with a tax credit up to 25% of wages paid to employees while on PFML. In order to claim the credit, an employer must offer all qualifying employees at least two weeks of PFML, have a written PFML in place, and pay at least 50% of an employee's normal wages while on PFML.

Unfortunately, due to the delay in issuing guidance for the credit along with the confusion of temporary paid leave credits associated with the COVID-19 pandemic, many employers remain unaware of the availability of the credit. A recent survey conducted by the National Federation of Independent Business found that only 22% of small business owners had heard of the credit.

As a result, we believe that there is a significant opportunity to help close this awareness gap and increase employee's access to PFML by working to promote the availability of the credit.

With the late enactment of the FY 2024 appropriations bills, time is of the essence to carry out these efforts. We stand ready to work with you and the Department to help carry out these awareness efforts in order to help more employees gain access to PFML.

Sincerely,



Deb Fischer
United States Senator



Angus S. King, Jr.
United States Senator

cc: Wendy Chun-Hoon, Director, Department of Labor Women's Bureau

¹ https://www.appropriations.senate.gov/imo/media/doc/fy_24_lhhs_report.pdf