

115TH CONGRESS
2D SESSION

S. 2457

To provide a work opportunity tax credit for military spouses and to provide for flexible spending arrangements for childcare services for military families.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 27, 2018

Mr. KAINE (for himself, Mr. BOOZMAN, and Mr. TESTER) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To provide a work opportunity tax credit for military spouses and to provide for flexible spending arrangements for childcare services for military families.

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 “Jobs and Childcare
5 for Military Families Act of 2018”.

6 **SEC. 2. WORK OPPORTUNITY TAX CREDIT FOR MILITARY**
7 **SPOUSES.**

8 (a) IN GENERAL.—Section 51(d)(1) of the Internal
9 Revenue Code of 1986 is amended—

1 (1) by striking “or” at the end of subparagraph
2 (I);

3 (2) by striking the period at the end of sub-
4 paragraph (J) and inserting “, or”; and

5 (3) by adding at the end the following new sub-
6 paragraph:

7 “(K) a qualified military spouse.”.

8 (b) **QUALIFIED MILITARY SPOUSE.**—Section 51(d) of
9 the Internal Revenue Code of 1986 is amended by adding
10 at the end the following new paragraph:

11 “(16) **QUALIFIED MILITARY SPOUSE.**—The
12 term ‘qualified military spouse’ means the spouse or
13 domestic partner (as recognized under State law or
14 by the Armed Forces) of a member of the Armed
15 Forces.”.

16 (c) **EFFECTIVE DATE.**—The amendments made by
17 this section shall apply to individuals who begin work for
18 the employer after December 31, 2017.

19 **SEC. 3. FLEXIBLE SPENDING ARRANGEMENTS FOR**
20 **CHILDCARE SERVICES FOR MILITARY FAMI-**
21 **LIES.**

22 (a) **FSAS REQUIRED.**—The Secretary concerned
23 shall establish procedures to implement flexible spending
24 arrangements with respect to basic pay and compensation
25 for members of the Armed Forces for childcare services

1 for dependent children of such members on a pre-tax basis
2 in accordance with the regulations prescribed under sec-
3 tions 106(c) and 125 of the Internal Revenue Code of
4 1986.

5 (b) CONSIDERATIONS.—The procedures required by
6 subsection (a) shall take into account the considerations
7 specified in section 663(b) of the National Defense Au-
8 thorization Act for Fiscal Year 2010 (Public Law 111–
9 84; 123 Stat. 2371) and such other considerations as the
10 Secretaries concerned consider appropriate.

11 (c) SECRETARY CONCERNED DEFINED.—In this sec-
12 tion, the term “Secretary concerned” means the following:

13 (1) The Secretary of Defense, with respect to
14 members of the Army, the Navy, the Marine Corps,
15 and the Air Force.

16 (2) The Secretary of Homeland Security, with
17 respect to members of the Coast Guard.

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