

AMENDMENT TO H.R. 582, AS REPORTED
OFFERED BY MR. CUELLAR OF TEXAS

Strike section 3 and insert the following new section:

1 SEC. 3. MINIMUM WAGE FOR SMALL BUSINESS CONCERNS.

2 Section 6 of the Fair Labor Standards Act, as
3 amended, is amended by adding at the end the following:

4 “(i) **SMALL BUSINESS MINIMUM WAGE RATE.**—With
5 respect to an employer that is a small business concern
6 (as defined in section 3 of the Small Business Act (15
7 U.S.C. 632)), except as otherwise provided in this section,
8 the wage in effect under subsection (a)(1) shall be—

9 “(1) \$9.00 an hour during the calendar year
10 2019;

11 “(2) \$9.50 an hour during the calendar year
12 2020;

13 “(3) \$10.00 an hour during the calendar year
14 2021;

15 “(4) \$10.50 an hour during the calendar year
16 2022;

17 “(5) \$11.00 an hour during the calendar year
18 2023;

19 “(6) \$11.50 an hour during the calendar year
20 2024;

1 “(7) \$12.00 an hour during the calendar year
2 2025;

3 “(8) \$12.50 an hour during the calendar year
4 2026;

5 “(9) \$13.00 an hour during the calendar year
6 2027;

7 “(10) \$13.50 an hour during the calendar years
8 2028, 2029, and 2030; and

9 “(11) \$15.00 an hour during the calendar year
10 2031 and each year thereafter.”.

 Add at the end the following new section:

11 **SECTION ____ . MINIMUM-WAGE EMPLOYEE CREDIT FOR**
12 **SMALL EMPLOYERS.**

13 (a) IN GENERAL.—Subpart D of part IV of sub-
14 chapter A of chapter 1 of the Internal Revenue Code of
15 1986 is amended by adding at the end the following:

16 **“SEC. 45T. MINIMUM-WAGE EMPLOYEE CREDIT FOR SMALL**
17 **EMPLOYERS.**

18 “(a) IN GENERAL.—For purposes of section 38, in
19 the case of an eligible small employer, the minimum-wage
20 employee credit for a taxable year determined under this
21 section is an amount equal to \$200 for each minimum-
22 wage employee of the employer.

1 “(b) LIMITATION.—The amount of the credit deter-
2 mined under subsection (a) for any taxable year shall not
3 exceed \$10,000.

4 “(c) ELIGIBLE SMALL EMPLOYER.—For purposes of
5 this section—

6 “(1) IN GENERAL.—The term ‘eligible small
7 employer’ means an employer with not more than 50
8 employees.

9 “(2) AGGREGATION AND OTHER RULES.—For
10 purposes of this section—

11 “(A) AGGREGATION RULES.—All employ-
12 ers treated as a single employer under sub-
13 section (b), (c), (m), or (o) of section 414 shall
14 be treated as a single employer.

15 “(B) OTHER RULES.—Rules similar to the
16 rules of subsections (c), (d), and (e) of section
17 52 shall apply.”.

18 (b) CREDIT TO BE PART OF GENERAL BUSINESS
19 CREDIT.—Section 38(b) of such Code is amended by strik-
20 ing “plus” at the end of paragraph (31), by striking the
21 period at the end of paragraph (32) and inserting “, plus”,
22 and by adding at the end the following new paragraph:

23 “(33) in the case of an eligible small employer
24 (as such term is defined in section 45T, the min-

1 imum-wage employee credit determined under sec-
2 tion 45T(a).”.

3 (c) CLERICAL AMENDMENT.—The table of sections
4 for subpart D of part IV of subchapter A of chapter 1
5 of such Code is amended by adding at the end the fol-
6 lowing the item:

 “Sec 45T. Minimum-wage employee credit for small employers.”.

7 (d) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to taxable years ending after the
9 date of the enactment of this Act.

