

115TH CONGRESS
2D SESSION

S. _____

To provide paid parental leave benefits to parents following the birth or adoption of a child.

IN THE SENATE OF THE UNITED STATES

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

A BILL

To provide paid parental leave benefits to parents following the birth or adoption of a child.

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 “Economic Security for
5 New Parents Act”.

6 **SEC. 2. PARENTAL LEAVE BENEFIT PAYMENTS.**

7 (a) IN GENERAL.—Title II of the Social Security Act
8 (42 U.S.C. 401 et seq.) is amended by adding at the end
9 the following new section:

1 **“SEC. 235. PARENTAL LEAVE BENEFIT PAYMENTS.**

2 “(a) IN GENERAL.—Any individual who—

3 “(1) qualifies as an eligible parent (as defined
4 in subsection (d));

5 “(2) has filed an application for a parental
6 leave benefit in accordance with paragraph (1) of
7 subsection (c); and

8 “(3) has provided the Commissioner with the
9 information described in paragraph (3) of such sub-
10 section;

11 shall be entitled, subject to subsection (f), for such a ben-
12 efit under this section.

13 “(b) BENEFIT AMOUNT.—

14 “(1) IN GENERAL.—The amount of the paren-
15 tal leave benefit under this section shall be an
16 amount equal to the applicable percentage of the pri-
17 mary insurance amount for the eligible parent (as
18 determined under section 215) for the month pre-
19 ceding the month in which the information described
20 in subsection (c)(3) is received by the Commissioner,
21 as though such parent had attained age 62 in such
22 month.

23 “(2) APPLICABLE PERCENTAGE.—For purposes
24 of paragraph (1), the applicable percentage shall
25 be—

1 “(i) a statement that the applicant
2 anticipates giving birth to or becoming the
3 parent of a child;

4 “(ii) if applicable, an attestation from
5 the applicant that the applicant has pro-
6 vided 60 days written notice to the appli-
7 cant’s employer of the applicant’s intention
8 (except that if the date of the birth or
9 placement involved requires the leave to
10 begin in less than 60 days, the attestation
11 shall provide such written notice of that in-
12 tention as is practicable) to—

13 “(I) receive a parental leave ben-
14 efit under this section; and

15 “(II) subject to subparagraph
16 (B), take leave to provide care for the
17 child for—

18 “(aa) 1 month; or

19 “(bb) a period of not less
20 than 2 consecutive months; and

21 “(iii) the social security number of the
22 applicant.

23 “(B) TWO-PARENT HOUSEHOLD.—In the
24 case in which both eligible parents of a child
25 elect to receive a parental leave benefit under

1 this section, the leave requirement under sub-
2 paragraph (A)(ii)(II) shall be applied to such
3 parents jointly.

4 “(C) ONLINE AVAILABILITY.—The Sec-
5 retary shall make the application described in
6 this paragraph available through an Internet
7 website or other electronic media.

8 “(2) ELIGIBILITY DETERMINATION.—Following
9 receipt of an application described in paragraph (1),
10 the Commissioner shall—

11 “(A) determine whether the information
12 required for such application has been properly
13 submitted, including determining the validity of
14 the individual’s social security number;

15 “(B) determine whether the individual sat-
16 isfies the requirement for quarters of coverage
17 under subsection (d)(2); and

18 “(C) provide notice to the individual re-
19 garding the determinations under subpara-
20 graphs (A) and (B).

21 “(3) NOTIFICATION.—Not later than 52 weeks
22 following the date of the birth or adoption of the
23 child, an individual who has submitted an applica-
24 tion under paragraph (1) shall provide the Commis-
25 sioner with—

1 “(A) the name and the date of the birth or
2 adoption of the child;

3 “(B) an attestation from the individual
4 that they have submitted an application for
5 issuance of a social security number for such
6 child; and

7 “(C) a copy of the birth certificate or other
8 documentation demonstrating that the indi-
9 vidual is the parent of the child.

10 “(4) PAYMENT.—The Commissioner shall pro-
11 vide payment to the eligible parent of—

12 “(A) not later than 2 weeks after receipt
13 of the information described in paragraph (3),
14 50 percent of the parental leave benefit; and

15 “(B) not later than 30 days after the pay-
16 ment described in subparagraph (A), 50 percent
17 of the parental leave benefit.

18 “(5) REVIEW.—All final determinations of the
19 Commissioner under this subsection shall be review-
20 able according to the procedures set out in section
21 205.

22 “(6) MINIMUM PERIOD OF LEAVE.—The Com-
23 missioner may publish rules, regulations, or guid-
24 ance or take other actions in order to ensure that
25 any eligible parent (or, for purposes of paragraph

1 (1)(B), both eligible parents) claiming a benefit
2 under this section takes leave from employment for
3 a period of not less than the number of months pro-
4 vided under paragraph (1)(A)(ii)(II), including di-
5 rectly contacting the employer of such parent or off-
6 setting overpayments against future social security
7 benefits.

8 “(d) ELIGIBLE PARENT.—

9 “(1) IN GENERAL.—The term ‘eligible parent’
10 means a parent who satisfies the requirement under
11 paragraph (2).

12 “(2) REQUIREMENT FOR QUARTERS OF COV-
13 ERAGE.—The requirement described in this para-
14 graph is that the individual shall have not less
15 than—

16 “(A)(i) 4 quarters of coverage during the
17 4-quarter period preceding the birth or adoption
18 of their child; and

19 “(ii) 8 quarters of coverage preceding the
20 birth or adoption of their child; or

21 “(B) 12 quarters of coverage preceding the
22 birth or adoption of their child.

23 “(3) CHILD AND PARENT.—

1 “(A) CHILD.—In this section, the term
2 ‘child’ means a biological or legally adopted
3 child who has not attained 18 years of age.

4 “(B) PARENT.—In this section, the term
5 ‘parent’ means—

6 “(i) the biological mother or father of
7 a child;

8 “(ii) an individual who legally adopts
9 a child;

10 who is the legal guardian of the child and who
11 has the same principal place of abode as the
12 child for more than $\frac{1}{2}$ of the taxable year.

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

15 “(1) IN GENERAL.—This section does not pre-
16 empt or supercede any provision of State or local
17 law that authorizes a State or political subdivision to
18 provide paid parental or 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 employment benefit
24 program or plan that provides greater benefits for
25 leave or other leave rights to individuals than the

1 benefits for leave or leave rights established under
2 this Act.

3 “(f) SUNSET.—No benefits shall be paid under this
4 section after December 31, 2023.”.

5 (b) DELAYED ELIGIBILITY FOR OLD-AGE INSURANCE
6 BENEFITS.—

7 (1) RETIREMENT AGE; EARLY RETIREMENT
8 AGE.—Section 216(l) of the Social Security Act (42
9 U.S.C. 416(l)) is amended by adding at the end the
10 following:

11 “(4)(A) Notwithstanding the preceding paragraphs of
12 this subsection, in the case of an individual who received
13 a parental leave benefit under section 235—

14 “(i) the retirement age with respect to
15 such individual shall be deemed to be—

16 “(I) the retirement age determined
17 with respect to such individual under para-
18 graph (1); plus

19 “(II) the parental leave benefit adjust-
20 ment with respect to such individual, as
21 determined under subparagraph (B); and

22 “(ii) the early retirement age with respect
23 to such individual shall be deemed to be—

1 “(I) the early retirement age deter-
2 mined with respect to such individual
3 under paragraph (2); plus

4 “(II) the parental leave benefit adjust-
5 ment with respect to such individual, as
6 determined under subparagraph (B).

7 “(B)(i)(I) For purposes of subparagraph (A),
8 the parental leave benefit adjustment of the indi-
9 vidual shall be equal to the sum of any adjusted ben-
10 efit months of such individual.

11 “(II) The term ‘adjusted benefit months’
12 means, for each parental leave benefit received by an
13 individual under section 235, the number of months
14 (rounded to the nearest whole month) equal to the
15 product of—

16 “(aa) 3 months (or, in the case of an eligi-
17 ble parent who takes leave to provide care for
18 a child for a period described in item (aa) of
19 section 235(c)(1)(A)(ii)(II), 1.5 months), multi-
20 plied by

21 “(bb) the parental leave benefit ratio appli-
22 cable for the calendar year in which such paren-
23 tal leave benefit was received.

24 “(ii) The parental leave benefit ratio for each
25 calendar year shall be the amount, as determined by

1 the Chief Actuary of the Social Security Administra-
2 tion, needed to ensure that the total amount of an-
3 nual outlays from the Federal Old-Age and Sur-
4 vivors Insurance Trust Fund which are attributable
5 to parental leave benefit payments under section 235
6 are equivalent to the subsequent reduction in outlays
7 from such Trust Fund which are attributable to the
8 application of the amendments made by section 2(b)
9 of the Economic Security for New Parents Act.

10 “(iii) In each calendar year, the Commissioner
11 shall publish in the Federal Register, on or before
12 November 1, the parental leave benefit ratio applica-
13 ble for any parental leave benefits received by any
14 individual during the subsequent calendar year.”.

15 (2) DELAYED RETIREMENT CREDITS.—Section
16 202(w) of the Social Security Act (42 U.S.C.
17 402(w)) is amended by inserting after “age 70”
18 each place it appears the following: “(or, in the case
19 of an individual described in subparagraph (A) of
20 paragraph (4) of section 216(l), age 70 plus the pa-
21 rental leave benefit adjustment determined under
22 subparagraph (B) of such paragraph)”.

23 (3) VOLUNTARY SUSPENSION OF BENEFITS.—
24 Section 202(z)(1)(A)(i) of the Social Security Act
25 (42 U.S.C. 402(z)(1)(A)(i)) is amended by inserting

1 after “the age of 70” the following: “(or, in the case
2 of an individual described in subparagraph (A) of
3 paragraph (4) of section 216(l), the age of 70 plus
4 the parental leave benefit adjustment determined
5 under subparagraph (B) of such paragraph)”.

6 (c) TRANSFERS TO FEDERAL OLD-AGE AND SUR-
7 VIVORS INSURANCE TRUST FUND.—Section 201 of the
8 Social Security Act (42 U.S.C. 401) is amended by adding
9 at the end the following new subsection:

10 “(o)(1) For each fiscal year, there is hereby appro-
11 priated to the Federal Old-Age and Survivors Insurance
12 Trust Fund, out of any moneys in the Treasury not other-
13 wise appropriated, an amount (not less than zero) equal
14 to—

15 “(A) the total amount of outlays from the Fed-
16 eral Old-Age and Survivors Insurance Trust Fund
17 during the preceding fiscal year which are attrib-
18 utable to parental leave benefit payments under sec-
19 tion 235; minus

20 “(B) the total reduction in outlays from such
21 Trust Fund during the preceding fiscal year which
22 are attributable to the application of the amend-
23 ments made by section 2(b) of the Economic Secu-
24 rity for New Parents Act.

1 “(2) The amount appropriated to the Federal Old-
2 Age and Survivors Insurance Trust Fund under para-
3 graph (1) shall be determined by the Secretary of the
4 Treasury in consultation with the Chief Actuary of the So-
5 cial Security Administration.”.

6 (d) **EFFECTIVE DATE.**—The amendments made by
7 this section shall apply to calendar years beginning after
8 December 31, 2019.

9 **SEC. 3. TAXATION OF PARENTAL LEAVE BENEFIT PAY-**
10 **MENTS.**

11 (a) **IN GENERAL.**—Section 86 of the Internal Rev-
12 enue Code of 1986 is amended—

13 (1) in subsection (d)(1)(A), by inserting “(or, in
14 the case of section 235 of the Social Security Act,
15 a single benefit payment)” after “a monthly ben-
16 efit”, and

17 (2) by adding at the end the following new sub-
18 section:

19 “(g) **PARENTAL LEAVE BENEFIT PAYMENTS.**—In
20 the case of a taxpayer who receives a parental leave benefit
21 under section 235 of the Social Security Act during the
22 taxable year, the base amount and adjusted base amount,
23 as described in subsection (c), for such taxable year shall
24 be determined by multiplying the dollar amounts otherwise

1 applicable under paragraphs (1) and (2) of such sub-
2 section by 2.”.

3 (b) **EFFECTIVE DATE.**—The amendments made by
4 this section shall apply to taxable years beginning after
5 December 31, 2019.