

1 H.673

2 Introduced by Representative Buxton of Tunbridge

3 Referred to Committee on

4 Date:

5 Subject: Labor; employment practices; flexible workplaces

6 Statement of purpose of bill as introduced: This bill proposes to direct the
7 State to enhance workplace flexibility within State government, and to create a
8 tax credit for employers that adopt alternative workplace and telecommuting
9 programs.

10 An act relating to alternative work arrangements

11 It is hereby enacted by the General Assembly of the State of Vermont:

12 Sec. 1. LEGISLATIVE INTENT

13 The General Assembly deems it prudent to support alternative work
14 arrangements, including job-sharing, part-time work, flexible work schedules,
15 telecommuting, and the provision of onsite or subsidized child care in order to:

16 (1) provide additional employment options for workers with young
17 children or elderly family members that require daily care;

18 (2) better accommodate the needs of workers with disabilities and
19 workers pursuing an undergraduate or advanced degree;

20 (3) enable workers to make a gradual transition to retirement;

1 (4) promote more efficient use of highways and public transportation,
2 and decrease fuel consumption; and

3 (5) improve workers' overall health and well-being.

4 Sec. 2. 32 V.S.A. chapter 151, subchapter 11O is added to read:

5 Subchapter 11O. Twenty-First Century Workplace Tax Credit

6 § 5930qq. TWENTY-FIRST CENTURY WORKPLACE ALTERNATIVES

7 TAX CREDIT

8 (a) As used in this section:

9 (1) "Employer" means an entity doing business at one or more physical
10 locations in Vermont.

11 (2) "Flexible work schedule" means a daily work schedule which
12 contains certain required hours during which an employee must be present at
13 work and designated hours before or after the required hours during which an
14 employee, with the approval of his or her employer, may elect a time of arrival
15 to work and departure from work.

16 (3) "Job-share" means a work arrangement in which two or more
17 employees share one job, jointly assuming responsibility for the job's output.

18 (4) "On-site or subsidized child care" means child and dependent care
19 services that meet the following requirements:

20 (A) The services are provided at or near the employee's workplace.

1 (B) The services are available for the entire period of the employee's
2 workday.

3 (C) The employer assumes a minimum of 25 percent of the cost of
4 the services for each child or dependent of an employee that receives such
5 services.

6 (5) "Part-time work" means a work arrangement in which an employee
7 works more than 20 hours per week but fewer than 40 hours per week.

8 (6) "Qualified workplace alternatives program" means a program that
9 permits employees to elect to participate in at least two of the following
10 alternative work arrangements:

11 (A) flexible work schedule;

12 (B) job-share;

13 (C) part-time work;

14 (D) telecommuting; and

15 (E) onsite or subsidized child care.

16 (7) "Telecommuting" means a work arrangement in which an employee
17 works from the employee's home or a workplace near the employee's home
18 instead of from the employee's principal workplace.

19 (b)(1) A tax credit against any tax liability under section 5822 or 5832 of
20 this title is available to an employer with a qualified workplace alternatives
21 program. The credit shall be available for any tax year in which the employer

1 maintains a qualified workplace alternatives program for the entire year or the
2 credit may be carried forward to any of the three subsequent tax years.

3 (2) The credit shall be in the amount of \$250.00 for each full-time
4 equivalent employee participating in the qualified workplace alternatives
5 program plus ten percent of the employer's expenditures made pursuant to the
6 program for onsite or subsidized child care and for equipment related to
7 telecommuting.

8 (3) The credit, either alone or in combination with any other credit
9 allowed by this chapter, shall not reduce the income tax liability of the
10 employer by more than 80 percent.

11 (c)(1) To claim a credit pursuant to this section, an employer shall submit
12 to the Agency of Commerce and Community Development documentation and
13 any additional information requested by the Agency that is necessary to
14 demonstrate compliance with the requirements set forth in subsection (a) of
15 this section in the tax year for which the credit is claimed.

16 (2) The Agency, upon review and confirmation of the employer's
17 eligibility for a credit, shall issue a credit certificate to the employer, who shall
18 file the certificate with the Department of Taxes with its State income tax
19 return for the applicable year.

20 (d) The Secretary shall adopt rules as necessary to implement this section.

1 (e) The Secretary of Commerce and Community Development shall report
2 to the House Committee on Commerce and Economic Development and the
3 Senate Committee on Economic Development, Housing and General Affairs
4 on or before January 15 of each year regarding employee participation in the
5 Twenty-First Century Workplace Alternatives Tax Credit program. The report
6 shall include the following information:

7 (1) the number of employers participating in the program;

8 (2) the rate at which the participating employers are providing job-share,
9 part-time work, flexible work schedules, telecommuting, and onsite or
10 subsidized child care to their employees;

11 (3) the rate at which employees are participating in job-sharing,
12 part-time work, flexible work schedule, telecommuting, and onsite or
13 subsidized child care programs;

14 (4) the estimated average number of trips, miles, and hours of travel
15 time saved annually by each employer that offers telecommuting to its
16 employees;

17 (5) a summary of the efforts of employers to promote and encourage
18 alternative work arrangements; and

19 (6) an evaluation of the effectiveness of employers' efforts to promote
20 and encourage alternative work arrangements.

1 Sec. 3. PROMOTION OF ALTERNATIVE WORK OPTIONS IN STATE

2 GOVERNMENT; REPORT

3 (a) The Secretary of Administration shall, on or before January 1, 2017,
4 develop and implement a program to expand alternative work options for State
5 employees, including telecommuting, part-time work, job-share, and flexible
6 work schedules. The program shall be designed to achieve the following
7 goals:

8 (1) increase employee efficiency and productivity;

9 (2) enhance employee work-life balance;

10 (3) promote employee involvement in family, community, and civic
11 activities;

12 (4) benefit the environment; and

13 (5) reduce demands on transportation infrastructure and parking at
14 State offices.

15 (b) The Secretary shall require all State agencies and departments to
16 implement the program on or before July 1, 2017.

17 (c) Nothing in this section shall be construed to amend or modify any
18 collective bargaining agreement to which the State is a party. Nothing in this
19 section shall be construed to diminish the State's obligation to comply with
20 any collective bargaining agreement to which it is a party.

1 (d) The Secretary shall report, on or before January 15, 2019, to the House
2 Committees on General, Housing and Military Affairs and on Government
3 Operations and the Senate Committees on Economic Development, Housing
4 and General Affairs and on Government Operations regarding the effectiveness
5 of the program at achieving the goals set forth in subsection (a) of this section
6 and any recommendations for legislative action to further promote those goals.

7 The Secretary's report shall also include:

8 (1) the number of regular part-time employees currently employed by
9 the State and the percentage of the State's total workforce it represents;

10 (2) the number of State employees that are participating in a job-share
11 and the percentage of the State's total workforce it represents;

12 (3) the number of State employees that have a flexible work schedule
13 and the percentage of the State's total workforce it represents;

14 (4) the number of State employees that telecommute and the percentage
15 of the State's total workforce it represents;

16 (5) the program's policies and guidelines for State employees that wish
17 to participate in the program; and

18 (6) plans to increase the amount and scope of alternative work options
19 available to employees across State government.

1 (e) As used in this section:

2 (1) “Flexible work schedule” means a daily work schedule which
3 contains certain required hours during which an employee must be present at
4 work and designated hours before or after the required hours during which an
5 employee, with the approval of his or her employer, may elect a time of arrival
6 to work and departure from work.

7 (2) “Job-share” means a work arrangement in which two or more
8 employees share one job, jointly assuming responsibility for the job’s output.

9 (3) “Part-time work” means a work arrangement in which an employee
10 works more than 20 hours per week but fewer than 40 hours per week.

11 (4) “Telecommuting” means a work arrangement in which an employee
12 works from the employee’s home or a workplace near the employee’s home
13 instead of from the employee’s principal workplace.

14 Sec. 4. EFFECTIVE DATES

15 (a) This section and Sec. 3 shall take effect on January 1, 2017.

16 (b) Secs. 1 and 2 shall take effect on July 1, 2017.