

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Illinois Income Tax Act is amended by adding
5 Section 218 as follows:

6 (35 ILCS 5/218 new)

7 Sec. 218. Healthy workforce credit.

8 (a) For taxable years ending on or after December 31, 2008
9 and ending on or before December 30, 2013, each employer who
10 pays costs in connection with a qualified wellness program is
11 entitled to a credit against the tax imposed by subsections (a)
12 and (b) of Section 201. The amount of the credit, subject to
13 the limitations set forth under subsection (b), is an amount
14 equal to 50% of the costs paid in connection with the qualified
15 wellness program.

16 (b) The amount of credit allowed under this Section for any
17 taxable year may not exceed the sum of: (i) the product of \$200
18 and the number of eligible employees of the employer not in
19 excess of 200 eligible employees; plus (ii) the product of \$100
20 and the number of eligible employees of the employer in excess
21 of 200 eligible employees.

22 (c) For the purpose of this Section,

23 "Qualified wellness program" means a program that consists

1 of at least 3 of the following components:

2 (1) A health awareness component, which provides for
3 the dissemination of health information that addresses the
4 specific needs and health risks of employees and
5 opportunity for periodic screenings for health problems
6 and referrals for appropriate follow-up measures.

7 (2) An employee engagement component, which provides
8 for (i) the establishment of a committee to actively engage
9 employees in worksite wellness programs through worksite
10 assessments and program planning, delivery, evaluation,
11 and improvement efforts and (ii) the tracking of employee
12 participation.

13 (3) A behavioral change component, which provides for
14 altering employee lifestyles to encourage healthy living
15 through counseling, seminars, on-line programs, or
16 self-help materials that provide technical assistance and
17 problem-solving skills. This component may include
18 programs relating to tobacco use, obesity, stress
19 management, physical fitness, nutrition, substance abuse,
20 depression, and mental health promotion (including
21 anxiety).

22 (4) A supportive environment component, which includes
23 policies and services at the worksite that promote a
24 healthy lifestyle, including policies relating to (i)
25 tobacco use at the worksite, (ii) the nutrition of food
26 available at the worksite through cafeterias and vending

1 options, (iii) minimizing stress and promoting positive
2 mental health in the workplace, (iv) where applicable,
3 accessible and attractive stairs, and (v) the
4 encouragement of physical activity before, during, and
5 after work hours.

6 "Eligible employee" means an employee who works an average
7 of not less than 25 hours per week during the taxable year.

8 (d) If the taxpayer is a partnership or Subchapter S
9 corporation, the credit is allowed to the partners or
10 shareholders in accordance with the determination of income and
11 distributive share of income under Sections 702 and 704 and
12 Subchapter S of the Internal Revenue Code.

13 (e) The credit may not be carried forward or back. In no
14 event shall a credit under this Section reduce the taxpayer's
15 liability to less than zero.

16 (f) The Department, in cooperation with the Department of
17 Public Health and the Department of Commerce and Economic
18 Opportunity, shall adopt any rules necessary for the
19 administration of this Section.

20 Section 99. Effective date. This Act takes effect upon
21 becoming law.