private employers to train and retrain and gives a 10-percent tax credit for doing it. The first question is, Has the Department made a report?

Secretary Wirtz. Yes; we have.

Representative Curris. The second question is, What is the report,

or the position, or if a report has not been made, why hasn't it?

Secretary Wirtz. The report has been made. We have testified to that. I have taken, specifically, the position to the use of a tax credit to stimulate training.

Representative Curtis. Why? Let me first put it in context.

You see, the administration did promote and had enacted into law a 7-percent investment credit to corporations for investment in new machinery. The point is that, if we are going to do this for new machinery, certainly, that which, to a degree, competes against new machinery ought to be equalized. And this is the significance now. You have a report I have not seen, this official report to the Ways and Means Committee, Mr. Secretary.

Secretary Wirtz. The report to which I refer is testimony, is in the form of formal testimony before several committees.

Representative Curtis. This is before the Ways and Means Committee. And, of course, you know our procedures—when a bill is introduced, we ask the various departments affected to submit their official reports on it.

Do you know whether-

Secretary Wirtz. I will check to see.

Representative Curtis. Please do. And if not, let us put in the record—so it won't be redundant—whatever testimony you think would relate to that.

Now, there is another act I am interested in—the Employment Incentive Act—H.R. 13777—which was introduced October 31, 1967. I introduced it; others have, too. Incidentally, Senator Percy has introduced the bill here in the Senate, with some cosponsors. And on page H14264 of the Record there is an explanation of this.

This is an attempt to gear in the minimum wage laws with these

training programs.

Has the Department made a report on that?

(The bill referred to by Representative Curtis is reprinted below:)

## [H.R. 13777, 90th Cong., first sess.]

A BILL To increase employment opportunities for individuals whose lack of skills and education acts as a barrier to their employment at or above the Federal minimum wage, and for other purposes

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the "Employment Incentive Act of 1967".

## STATEMENT OF PURPOSE

Sec. 2. The purpose of this Act is to increase employment opportunities for individuals whose lack of skills and adequate education acts as a barrier to employment at or above the Federal minimum wage, and thus to help provide useful employment and training opportunities for individuals who might otherwise be trapped in the cycle of poverty by persistent and recurrent unemployment or underemployment.

## MINIMUM WAGE EQUIVALENCY REFUND

Sec. 3. Certified employers who employ certified workers at not less than the minimum wage applicable under section 6 of the Fair Labor Standards Act