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Internal Revenue Code Section 45N

Mine rescue team training credit

(a) Amount of credit.

For purposes of section 38, the mine rescue team training credit determined under this section with respect to each qualified mine rescue team employee of an eligible employer for any taxable year is an amount equal to the lesser of-

(1) 20 percent of the amount paid or incurred by the taxpayer during the taxable year with respect to the training program costs of such qualified mine rescue team employee (including wages of such employee while attending such program), or

(2) \$10,000.

(b) Qualified mine rescue team employee.

For purposes of this section, the term "qualified mine rescue team employee" means with respect to any taxable year any full-time employee of the taxpayer who is-

(1) a miner eligible for more than 6 months of such taxable year to serve as a mine rescue team member as a result of completing, at a minimum, an initial 20-hour course of instruction as prescribed by the Mine Safety and Health Administration's Office of Educational Policy and Development, or

(2) a miner eligible for more than 6 months of such taxable year to serve as a mine rescue team member by virtue of receiving at least 40 hours of refresher training in such instruction.

(c) Eligible employer.

For purposes of this section, the term "eligible employer" means any taxpayer which employs individuals as miners in underground mines in the United States.

(d) Wages.

For purposes of this section, the term "wages" has the meaning given to such term by subsection (b) of section 3306 (determined without regard to any dollar limitation contained in such section).

(e) Termination.

This section shall not apply to taxable years beginning after December 31, 2021.