

116TH CONGRESS  
1ST SESSION

# H. R. 2560

To amend the Internal Revenue Code of 1986 to exclude certain disability-related first responder retirement payments from gross income.

---

## IN THE HOUSE OF REPRESENTATIVES

MAY 7, 2019

Mr. NORMAN (for himself, Mr. MEADOWS, Mr. FITZPATRICK, Mr. RUPPERSBERGER, Ms. SHERRILL, Ms. STEFANIK, Mr. COLE, and Mr. GIANFORTE) introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to exclude certain disability-related first responder retirement payments from gross income.

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 “Putting First Respond-  
5 ers First Act”.

1 **SEC. 2. EXCLUSION OF CERTAIN DISABILITY-RELATED**  
 2 **FIRST RESPONDER RETIREMENT PAYMENTS.**

3 (a) IN GENERAL.—Part III of subchapter B of chap-  
 4 ter 1 of the Internal Revenue Code of 1986 is amended  
 5 by inserting after section 139B the following new section:

6 **“SEC. 139C. CERTAIN DISABILITY-RELATED FIRST RE-**  
 7 **SPONDER RETIREMENT PAYMENTS.**

8 “(a) IN GENERAL.—In the case of an individual who  
 9 receives qualified first responder retirement payments for  
 10 any taxable year, gross income shall not include so much  
 11 of such payments as do not exceed the annualized exclud-  
 12 able disability amount with respect to such individual.

13 “(b) QUALIFIED FIRST RESPONDER RETIREMENT  
 14 PAYMENTS.—For purposes of this section, the term ‘quali-  
 15 fied first responder retirement payments’ means, with re-  
 16 spect to any taxable year, any pension or annuity which  
 17 but for this section would be includible in gross income  
 18 for such taxable year and which is received—

19 “(1) from a plan described in clause (iii), (iv),  
 20 (v), or (vi) of section 402(c)(8)(B), and

21 “(2) in connection with such individual’s quali-  
 22 fied first responder service.

23 “(c) ANNUALIZED EXCLUDABLE DISABILITY  
 24 AMOUNT.—For purposes of this section—

25 “(1) IN GENERAL.—The term ‘annualized ex-  
 26 cludable disability amount’ means, with respect to

1 any individual, the service-connected excludable dis-  
2 ability amounts which are properly attributable to  
3 the 12-month period immediately preceding the date  
4 on which such individual attains retirement age.

5 “(2) SERVICE-CONNECTED EXCLUDABLE DIS-  
6 ABILITY AMOUNT.—The term ‘service-connected ex-  
7 cludable disability amount’ means periodic payments  
8 received by an individual which—

9 “(A) are not includible in such individual’s  
10 gross income under section 104(a)(1),

11 “(B) are received in connection with such  
12 individual’s qualified first responder service,  
13 and

14 “(C) terminate when such individual at-  
15 tains retirement age.

16 “(3) SPECIAL RULE FOR PARTIAL-YEAR PAY-  
17 MENTS.—In the case of an individual who only re-  
18 ceives service-connected excludable disability  
19 amounts properly attributable to a portion of the 12-  
20 month period described in paragraph (1), such para-  
21 graph shall be applied by multiplying such amounts  
22 by the ratio of 365 to the number of days in such  
23 period to which such amounts were properly attrib-  
24 utable.

1       “(d) QUALIFIED FIRST RESPONDER SERVICE.—For  
2 purposes of this section, the term ‘qualified first responder  
3 service’ means service as a law enforcement officer, fire-  
4 fighter, paramedic, or emergency medical technician.”.

5       (b) CLERICAL AMENDMENT.—The table of sections  
6 for part III of subchapter B of chapter 1 is amended by  
7 inserting after the item relating to section 139B the fol-  
8 lowing new item:

“Sec. 139C. Certain disability-related first responder retirement payments.”.

9       (c) EFFECTIVE DATE.—The amendments made by  
10 this section shall apply to amounts received with respect  
11 to taxable years beginning after the date of the enactment  
12 of this Act.

○