

117TH CONGRESS
1ST SESSION

H. R. 2563

To exclude from gross income \$10,200 in wages or net earnings of certain taxpayers for taxable year 2020.

IN THE HOUSE OF REPRESENTATIVES

APRIL 15, 2021

Mr. BERGMAN (for himself and Mrs. HINSON) introduced the following bill;
which was referred to the Committee on Ways and Means

A BILL

To exclude from gross income \$10,200 in wages or net earnings of certain taxpayers for taxable year 2020.

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 “Essential Worker Tax
5 Parity Act of 2021”.

6 **SEC. 2. CERTAIN INCOME NOT INCLUDIBLE IN GROSS IN-**

7 **COME.**

8 (a) SPECIAL EXCLUSION FROM GROSS INCOME FOR
9 2020.—Notwithstanding any other provision of law, for
10 purposes of the Internal Revenue Code of 1986, in the

1 case of any taxable year beginning in 2020, if the adjusted
2 gross income of the taxpayer for such taxable year is less
3 than \$150,000 (determined without regard to this sub-
4 section), the gross income of such taxpayer shall not in-
5 clude so much of the wages (determined under section
6 3401(a) of such Code) or net earnings from self-employ-
7 ment (as defined in section 1402(a) of such Code) of the
8 taxpayer (or, in the case of a joint return, of each spouse)
9 as does not exceed \$10,200.

10 (b) DENIAL OF DOUBLE BENEFIT.—The amount of
11 the exclusion allowable under subsection (a) shall be re-
12 duced by the amount of the exclusion allowed under sec-
13 tion 85(c) of the Internal Revenue Code of 1986 (relating
14 to suspension of tax on portion of unemployment com-
15 pensation).

○