

119TH CONGRESS  
1ST SESSION

# H. R. 778

To amend the Internal Revenue Code of 1986 to modify the social security number requirements for claiming the child tax credit and earned income tax credit.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 28, 2025

Mr. HIGGINS of Louisiana (for himself, Mr. CLINE, Mr. DAVIDSON, Mr. CLYDE, Mr. NORMAN, Mr. WEBER of Texas, Mr. TIFFANY, Mrs. MILLER of Illinois, Mr. ROY, Mr. PERRY, Mr. GILL of Texas, Mr. ROUZER, Mr. BRECHEEN, Mr. BIGGS of Arizona, Mrs. LUNA, Mr. CLOUD, Mr. MCGUIRE, Mr. HARRIS of Maryland, Mr. BURLISON, and Ms. MACE) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to modify the social security number requirements for claiming the child tax credit and earned income tax credit.

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 “Safeguarding Amer-  
5       ican Workers’ Benefits Act”.

1 **SEC. 2. MODIFICATION OF SOCIAL SECURITY NUMBER RE-**  
2 **QUIREMENTS FOR CLAIMING THE CHILD TAX**  
3 **CREDIT AND EARNED INCOME TAX CREDIT.**

4 (a) CHILD TAX CREDIT.—

5 (1) IN GENERAL.—Section 24(e) of the Internal  
6 Revenue Code of 1986 is amended to read as fol-  
7 lows:

8 “(e) SOCIAL SECURITY NUMBER REQUIREMENTS.—

9 “(1) IN GENERAL.—No credit shall be allowed  
10 under this section to a taxpayer with respect to any  
11 qualifying child unless the taxpayer includes the so-  
12 cial security number of the taxpayer (in the case of  
13 a joint return, of both spouses) and of such child on  
14 the return of tax for the taxable year.

15 “(2) SOCIAL SECURITY NUMBER DEFINED.—

16 For purposes of this subsection, the term ‘social se-  
17 curity number’ means a social security number  
18 issued to an individual by the Social Security Ad-  
19 ministration, but only if the social security number  
20 is issued—

21 “(A) to a citizen of the United States or  
22 pursuant to subclause (I) (or that portion of  
23 subclause (III) that relates to subclause (I)) of  
24 section 205(c)(2)(B)(i) of the Social Security  
25 Act, and

26 “(B) before the due date for such return.”.

1           (2) CONFORMING AMENDMENT.—Section  
 2       6213(g)(2)(I) of such Code is amended by striking  
 3       “TIN” and inserting “social security number (as de-  
 4       fined in section 24(e)(2))”.

5       (b) EARNED INCOME TAX CREDIT.—

6           (1) IN GENERAL.—Section 32(m) of such Code  
 7       is amended by striking “a social security number  
 8       issued to an individual by the Social Security Ad-  
 9       ministration (other than a social security number  
 10      issued pursuant to clause (II) (or that portion of  
 11      clause (III) that relates to clause (II)) of section  
 12      205(c)(2)(B)(i) of the Social Security Act) on or be-  
 13      fore the due date for filing the return for the taxable  
 14      year” and inserting “a social security number (as  
 15      defined in section 24(e)(2))”.

16          (2) CONFORMING AMENDMENT.—Section  
 17      6213(g)(2)(F) of such Code is amended by striking  
 18      “taxpayer identification number” and inserting “so-  
 19      cial security number (as defined in section  
 20      24(e)(2))”.

21      (c) EFFECTIVE DATE.—The amendments made by  
 22      this section shall apply to taxable years beginning after  
 23      December 31, 2025.

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