

111TH CONGRESS
2D SESSION

H. R. 5921

To amend title 10, United States Code, to provide for the payment of an additional death gratuity on behalf of a member of the Armed Forces killed in action in an amount equal to all social security taxes paid by the member before and during the military service of the member and taxes paid on self-employment income, to be derived from the Federal Old-Age and Survivors Insurance Trust Fund.

IN THE HOUSE OF REPRESENTATIVES

JULY 29, 2010

Mr. MCNERNEY introduced the following bill; which was referred to the Committee on Armed Services, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

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1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Support for Families
3 of the Fallen Act”.

4 **SEC. 2. REPAYMENT OF SOCIAL SECURITY TAXES AND**
5 **TAXES ON SELF-EMPLOYMENT INCOME PRE-**
6 **VIOUSLY PAID BY MEMBERS OF THE ARMED**
7 **FORCES KILLED IN ACTION.**

8 (a) REPAYMENT AS ADDITIONAL DEATH GRATUITY;
9 SOURCE OF FUNDS.—Section 1478 of title 10, United
10 States Code, is amended by inserting after subsection (b)
11 the following new subsection:

12 “(c)(1) In the case of a member of the armed forces
13 who is killed in action, the amount of the death gratuity
14 specified in subsection (a) shall be increased by an amount
15 equal to the total amount of taxes imposed under section
16 3101(a) of the Internal Revenue Code of 1986 on the in-
17 come of the member based on wages received by the mem-
18 ber, before and during the military service of the member,
19 with respect to employment during each calendar year be-
20 ginning before the date of the member’s death and the
21 total amount of the taxes imposed under section 1401(a)
22 of such Code for each taxable year beginning before such
23 date on the self-employment income of the member, ad-
24 justed, with respect to such taxes paid for any such cal-
25 endar year or taxable year, in the same manner as wages
26 and self-employment income credited to benefit computa-

1 tion years are adjusted under section 215(b)(3) of the So-
 2 cial Security Act (42 U.S.C. 415(b)(3)).

3 “(2) The amount of the additional death gratuity re-
 4 quired by paragraph (1) shall be calculated by the Sec-
 5 retary of the Treasury and shall be paid out of available
 6 funds in the Federal Old-Age and Survivors Insurance
 7 Trust Fund.

8 “(3) In paragraph (1), the term ‘killed in action’
 9 means the death of a member of the armed forces—

10 “(A) attributable to an injury for which the
 11 member was awarded the Purple Heart; or

12 “(B) incurred (as determined under criteria
 13 prescribed by the Secretary of Defense)—

14 “(i) as a direct result of armed conflict;

15 “(ii) while engaged in hazardous service;

16 “(iii) in the performance of duty under
 17 conditions simulating war; or

18 “(iv) through an instrumentality of war.”.

19 (b) EFFECTIVE DATE.—Subsection (c) of section
 20 1478 of title 10, United States Code, as added by sub-
 21 section (a), applies with respect to any member of the
 22 Armed Forces killed in action (as defined in such sub-
 23 section (c)) on or after September 11, 2001.

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