

114TH CONGRESS
1ST SESSION

H. R. 964

To amend the Internal Revenue Code of 1986 to provide an above-the-line deduction for child care expenses, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 13, 2015

Mr. PASCRELL (for himself, Mr. CARTWRIGHT, and Ms. LINDA T. SÁNCHEZ of California) 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 provide an above-the-line deduction for child care expenses, and for other purposes.

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 “Working Parent Sup-
5 port Act of 2015”.

6 **SEC. 2. ABOVE-THE-LINE DEDUCTION FOR CHILD CARE EX-**
7 **PENSES.**

8 (a) IN GENERAL.—Part VII of subchapter A of chap-
9 ter 1 of the Internal Revenue Code of 1986 is amended—

1 (1) by redesignating section 224 as section 225,
2 and

3 (2) by inserting after section 223 the following
4 new section:

5 **“SEC. 224. CHILD CARE DEDUCTION.**

6 “(a) ALLOWANCE OF DEDUCTION.—In the case of an
7 individual for which there are 1 or more qualifying chil-
8 dren with respect to such individual for the taxable year,
9 there shall be allowed as a deduction an amount equal to
10 the employment-related expenses paid by such individual
11 during the taxable year.

12 “(b) DOLLAR LIMITATIONS.—

13 “(1) IN GENERAL.—The amount allowed as a
14 deduction under subsection (a) with respect to the
15 taxpayer for any taxable year shall not exceed—

16 “(A) \$7,000, if there is 1 qualifying child
17 with respect to the taxpayer for such taxable
18 year, or

19 “(B) \$14,000, if there are 2 or more quali-
20 fying children with respect to the taxpayer for
21 such taxable year.

22 “(2) ADJUSTMENT FOR INFLATION.—In the
23 case of a taxable year beginning after 2015, each of
24 the dollar amounts in paragraph (1) shall be in-
25 creased by an amount equal to—

1 “(A) such dollar amount, multiplied by

2 “(B) the cost-of-living adjustment deter-
3 mined under section 1(f)(3) for the calendar
4 year in which such taxable year begins, deter-
5 mined by substituting ‘calendar year 2014’ for
6 ‘calendar year 1992’ in subparagraph (B)
7 thereof.

8 If any amount as adjusted under the preceding sen-
9 tence is not a multiple of \$100, such amount shall
10 be rounded to the next highest multiple of \$100.

11 “(c) DEFINITIONS AND SPECIAL RULES.—For pur-
12 poses of this section—

13 “(1) QUALIFYING CHILD.—The term ‘qualifying
14 child’ means a dependent of the taxpayer (as defined
15 in section 152(a)(1))—

16 “(A) who has not attained age 13, or

17 “(B) who is physically or mentally incapa-
18 ble of caring for himself or herself.

19 “(2) EMPLOYMENT-RELATED EXPENSES.—The
20 term ‘employment-related expenses’ has the meaning
21 given such term by section 21(b)(2), applied as if
22 the terms ‘qualifying child’ and ‘qualifying children,’
23 within the meaning of this section, were substituted
24 for the terms ‘qualifying individual’ and ‘qualifying
25 individuals’, respectively.

1 “(3) SPECIAL RULES.—Rules similar to the
2 rules of paragraphs (1), (2), (3), (4), (5), (6), (9),
3 and (10) of section 21(e) shall apply.

4 “(d) DENIAL OF DOUBLE BENEFIT.—

5 “(1) IN GENERAL.—No deduction shall be al-
6 lowed under this section for any expense with re-
7 spect to which a credit is claimed by the taxpayer
8 under section 21.

9 “(2) COORDINATION RULE.—For coordination
10 with a dependent care assistance program, see sec-
11 tion 129(e)(7).”.

12 (b) DEDUCTION ALLOWED ABOVE THE LINE.—Sub-
13 section (a) of section 62 of the Internal Revenue Code of
14 1986 is amended by inserting after paragraph (21) the
15 following new paragraph:

16 “(22) CHILD CARE DEDUCTION.—The deduc-
17 tion allowed by section 224.”.

18 (c) CONFORMING AMENDMENT.—Subsection (e) of
19 section 213 of the Internal Revenue Code of 1986 is
20 amended by inserting “, or as a deduction under section
21 224,” after “section 21”.

22 (d) CLERICAL AMENDMENT.—The table of sections
23 for part VII of subchapter A of chapter 1 of the Internal
24 Revenue Code of 1986 is amended by striking the item

1 relating to section 224 and by inserting the following new
2 items:

“Sec. 224. Child care deduction.

“Sec. 225. Cross reference.”.

3 (e) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to expenses paid or incurred in
5 taxable years beginning after December 31, 2014.

○