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119TH CONGRESS
1ST SESSION

H. R. 5561

To amend the Internal Revenue Code of 1986 to exclude strike benefits from gross income.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 23, 2025

Mr. THANEDAR 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 exclude strike benefits from gross income.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Picket Line Protection Act of 2025".

SEC. 2. STRIKE BENEFITS.

(a) IN GENERAL.—Part III of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

"SEC. 139J. COMPENSATION FOR LOST WAGES RELATING TO A STRIKE.

"In the case of an individual, gross income shall not include compensation provided to a member of a labor organization described in section 501(c)(5) if such compensation is provided as a replacement for compensation not received by such member from such member's employer as the result of a strike.".

(b) CLERICAL AMENDMENT.—The table of sections for part III of subchapter B of chapter 1 of such Code is amended by inserting the following new item after the item relating to section 139I:

"Sec. 139J. Compensation for lost wages relating to a strike.".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to compensation received after January 1, 2025.

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