

“(2) after December 31, 2020.”  
 2019—Subsec. (c)(2). Pub. L. 116-94, §301(a), substituted “\$50” for “\$30”.  
 Subsec. (d). Pub. L. 116-94, §301(b), substituted “beginning—” for “beginning after December 31, 2010.” and added pars. (1) and (2).

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 2020 AMENDMENT

Pub. L. 116-260, div. EE, title I, §103(b), Dec. 27, 2020, 134 Stat. 3040, provided that: “The amendment made by this section [amending this section] shall apply to taxable years beginning after December 31, 2020.”

##### EFFECTIVE DATE OF 2019 AMENDMENT

Pub. L. 116-94, div. O, title III, §301(d), Dec. 20, 2019, 133 Stat. 3175, provided that: “The amendments made by this section [amending this section and section 3121 of this title] shall apply to taxable years beginning after December 31, 2019.”

##### EFFECTIVE DATE

Pub. L. 110-142, §5(c), Dec. 20, 2007, 121 Stat. 1806, provided that: “The amendments made by this section [enacting this section] shall apply to taxable years beginning after December 31, 2007.”

### § 139C. Certain disability-related first responder retirement payments

#### (a) In general

In the case of an individual who receives qualified first responder retirement payments for any taxable year, gross income shall not include so much of such payments as do not exceed the annualized excludable disability amount with respect to such individual.

#### (b) Qualified first responder retirement payments

For purposes of this section, the term “qualified first responder retirement payments” means, with respect to any taxable year, any pension or annuity which but for this section would be includable in gross income for such taxable year and which is received—

- (1) from a plan described in clause (iii), (iv), (v), or (vi) of section 402(c)(8)(B), and
- (2) in connection with such individual’s qualified first responder service.

#### (c) Annualized excludable disability amount

For purposes of this section—

##### (1) In general

The term “annualized excludable disability amount” means, with respect to any individual, the service-connected excludable disability amounts which are properly attributable to the 12-month period immediately preceding the date on which such individual attains retirement age.

##### (2) Service-connected excludable disability amount

The term “service-connected excludable disability amount” means periodic payments received by an individual which—

- (A) are not includable in such individual’s gross income under section 104(a)(1),
- (B) are received in connection with such individual’s qualified first responder service, and
- (C) terminate when such individual attains retirement age.

#### (3) Special rule for partial-year payments

In the case of an individual who only receives service-connected excludable disability amounts properly attributable to a portion of the 12-month period described in paragraph (1), such paragraph shall be applied by multiplying such amounts by the ratio of 365 to the number of days in such period to which such amounts were properly attributable.

#### (d) Qualified first responder service

For purposes of this section, the term “qualified first responder service” means service as a law enforcement officer, firefighter, paramedic, or emergency medical technician.

(Added Pub. L. 117-328, div. T, title III, §309(a), Dec. 29, 2022, 136 Stat. 5345.)

#### Editorial Notes

##### PRIOR PROVISIONS

A prior section, added Pub. L. 111-5, div. B, title III, §3001(a)(15)(A), Feb. 17, 2009, 123 Stat. 465; amended Pub. L. 111-144, §3(b)(5)(B), Mar. 2, 2010, 124 Stat. 44, related to COBRA premium assistance, prior to repeal by Pub. L. 115-141, div. U, title IV, §401(d)(7)(C), Mar. 23, 2018, 132 Stat. 1212.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE

Pub. L. 117-328, div. T, title III, §309(c), Dec. 29, 2022, 136 Stat. 5346, provided that: “The amendments made by this section [enacting this section] shall apply to amounts received with respect to taxable years beginning after December 31, 2026.”

### § 139D. Indian health care benefits

#### (a) General rule

Except as otherwise provided in this section, gross income does not include the value of any qualified Indian health care benefit.

#### (b) Qualified Indian health care benefit

For purposes of this section, the term “qualified Indian health care benefit” means—

- (1) any health service or benefit provided or purchased, directly or indirectly, by the Indian Health Service through a grant to or a contract or compact with an Indian tribe or tribal organization, or through a third-party program funded by the Indian Health Service,
- (2) medical care provided or purchased by, or amounts to reimburse for such medical care provided by, an Indian tribe or tribal organization for, or to, a member of an Indian tribe, including a spouse or dependent of such a member,
- (3) coverage under accident or health insurance (or an arrangement having the effect of accident or health insurance), or an accident or health plan, provided by an Indian tribe or tribal organization for medical care to a member of an Indian tribe, include a spouse or dependent of such a member, and
- (4) any other medical care provided by an Indian tribe or tribal organization that supplements, replaces, or substitutes for a program or service relating to medical care provided by the Federal government to Indian tribes or members of such a tribe.

**(c) Definitions**

For purposes of this section—

**(1) Indian tribe**

The term “Indian tribe” has the meaning given such term by section 45A(c)(6).

**(2) Tribal organization**

The term “tribal organization” has the meaning given such term by section 4(l) of the Indian Self-Determination and Education Assistance Act.

**(3) Medical care**

The term “medical care” has the same meaning as when used in section 213.

**(4) Accident or health insurance; accident or health plan**

The terms “accident or health insurance” and “accident or health plan” have the same meaning as when used in section 105.

**(5) Dependent**

The term “dependent” has the meaning given such term by section 152, determined without regard to subsections (b)(1), (b)(2), and (d)(1)(B) thereof.

**(d) Denial of double benefit**

Subsection (a) shall not apply to the amount of any qualified Indian health care benefit which is not includible in gross income of the beneficiary of such benefit under any other provision of this chapter, or to the amount of any such benefit for which a deduction is allowed to such beneficiary under any other provision of this chapter.

(Added Pub. L. 111-148, title IX, §9021(a), Mar. 23, 2010, 124 Stat. 873.)

**Editorial Notes**

## REFERENCES IN TEXT

Section 4(l) of the Indian Self-Determination and Education Assistance Act, referred to in subsec. (c)(2), is classified to section 5304(l) of Title 25, Indians.

## CODIFICATION

Another section 139D, added Pub. L. 111-148, title X, §10108(f)(1), Mar. 23, 2010, 124 Stat. 913, related to free choice vouchers, prior to repeal by Pub. L. 112-10, div. B, title VIII, §1858(b)(2)(A), Apr. 15, 2011, 125 Stat. 168, effective as if included in the provisions of, and the amendments made by, the provisions of Pub. L. 111-148 to which it relates, see section 1858(d) of Pub. L. 112-10, set out as an Effective Date of 2011 Amendment note under section 36B of this title.

**Statutory Notes and Related Subsidiaries**

## EFFECTIVE DATE

Pub. L. 111-148, title IX, §9021(c), Mar. 23, 2010, 124 Stat. 874, provided that: “The amendments made by this section [enacting this section] shall apply to benefits and coverage provided after the date of the enactment of this Act [Mar. 23, 2010].”

## NO INFERENCE WITH RESPECT TO EXCLUSION FROM GROSS INCOME OF CERTAIN BENEFITS

Pub. L. 111-148, title IX, §9021(d), Mar. 23, 2010, 124 Stat. 874, provided that: “Nothing in the amendments made by this section [enacting this section] shall be construed to create an inference with respect to the exclusion from gross income of—

“(1) benefits provided by an Indian tribe or tribal organization that are not within the scope of this section, and

“(2) benefits provided prior to the date of the enactment of this Act [Mar. 23, 2010].”

**§ 139E. Indian general welfare benefits****(a) In general**

Gross income does not include the value of any Indian general welfare benefit.

**(b) Indian general welfare benefit**

For purposes of this section, the term “Indian general welfare benefit” includes any payment made or services provided to or on behalf of a member of an Indian tribe (or any spouse or dependent of such a member) pursuant to an Indian tribal government program, but only if—

(1) the program is administered under specified guidelines and does not discriminate in favor of members of the governing body of the tribe, and

(2) the benefits provided under such program—

(A) are available to any tribal member who meets such guidelines,

(B) are for the promotion of general welfare,

(C) are not lavish or extravagant, and

(D) are not compensation for services.

**(c) Definitions and special rules**

For purposes of this section—

**(1) Indian tribal government**

For purposes of this section, the term “Indian tribal government” includes any agencies or instrumentalities of an Indian tribal government and any Alaska Native regional or village corporation, as defined in, or established pursuant to, the Alaska Native Claims Settlement Act (43 U.S.C. 1601 et seq.).

**(2) Dependent**

The term “dependent” has the meaning given such term by section 152, determined without regard to subsections (b)(1), (b)(2), and (d)(1)(B).

**(3) Lavish or extravagant**

The Secretary shall, in consultation with the Tribal Advisory Committee (as established under section 3(a) of the Tribal General Welfare Exclusion Act of 2014), establish guidelines for what constitutes lavish or extravagant benefits with respect to Indian tribal government programs.

**(4) Establishment of tribal government program**

A program shall not fail to be treated as an Indian tribal government program solely by reason of the program being established by tribal custom or government practice.

**(5) Ceremonial activities**

Any items of cultural significance, reimbursement of costs, or cash honorarium for participation in cultural or ceremonial activities for the transmission of tribal culture shall not be treated as compensation for services.

(Added Pub. L. 113-168, §2(a), Sept. 26, 2014, 128 Stat. 1883; amended Pub. L. 115-141, div. U, title IV, §401(a)(42), (43), Mar. 23, 2018, 132 Stat. 1186.)