

115TH CONGRESS
1ST SESSION

H. R. 3982

To amend the Internal Revenue Code of 1986 to increase the amount of, and remove the marriage penalty with respect to, social security benefits excludable from gross income.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 5, 2017

Mr. MESSER 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 increase the amount of, and remove the marriage penalty with respect to, social security benefits excludable from gross income.

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 “Social Security Tax
5 Fairness Act”.

1 **SEC. 2. INCREASE IN AMOUNT OF, AND REMOVAL OF MAR-**
2 **RIAGE PENALTY WITH RESPECT TO, SOCIAL**
3 **SECURITY BENEFITS EXCLUDABLE FROM**
4 **GROSS INCOME.**

5 (a) IN GENERAL.—Section 86(c) of the Internal Rev-
6 enue Code of 1986 is amended—

7 (1) by striking “\$25,000” in paragraph (1)(A)
8 and inserting “\$50,000”;

9 (2) by striking “\$32,000” in paragraph (1)(B)
10 and inserting “twice the amount in effect under sub-
11 paragraph (A)”;

12 (3) by striking “\$34,000” in paragraph (2)(A)
13 and inserting “\$68,000”; and

14 (4) by striking “\$44,000” in paragraph (2)(B)
15 and inserting “twice the amount in effect under sub-
16 paragraph (A)”.

17 (b) INFLATION ADJUSTMENT.—Section 86(c) of such
18 Code is amended by adding at the end the following new
19 paragraph:

20 “(3) INFLATION ADJUSTMENT.—In the case of
21 any taxable year beginning in a calendar year after
22 2018, the dollar amounts contained in paragraphs
23 (1)(A) and (2)(A) shall each be increased by an
24 amount equal to—

25 “(A) such dollar amount, multiplied by

1 “(B) the cost-of-living adjustment deter-
2 mined under section 1(f)(3) for the calendar
3 year in which the taxable year begins deter-
4 mined by substituting ‘calendar year 2017’ for
5 ‘calendar year 1992’ in subparagraph (B)
6 thereof.

7 Any increase determined under the preceding sen-
8 tence which is not a multiple of \$50 shall be round-
9 ed to the nearest multiple of \$50.”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years beginning after
12 the date of the enactment of this Act.

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