

118TH CONGRESS
1ST SESSION

H. R. 4521

To amend the Internal Revenue Code of 1986 to exclude certain compensation of election workers from the gross income of such workers, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JULY 10, 2023

Mr. LALOTA 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 exclude certain compensation of election workers from the gross income of such workers, 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 “Election Worker Tax
5 Benefits Act”.

6 **SEC. 2. CERTAIN TAX BENEFITS AND SIMPLIFICATION**
7 **WITH RESPECT TO ELECTION WORKERS.**

8 (a) EXCLUSION FROM GROSS INCOME FOR CERTAIN
9 ELECTION WORKER COMPENSATION.—

1 (1) IN GENERAL.—Part III of subchapter B of
 2 chapter 1 of the Internal Revenue Code of 1986 is
 3 amended by inserting after section 139H the fol-
 4 lowing new section:

5 **“SEC. 139I. CERTAIN COMPENSATION OF ELECTION WORK-**
 6 **ERS.**

7 “(a) IN GENERAL.—Gross income shall not include
 8 qualified election worker compensation.

9 “(b) LIMITATION.—The amount excludible from
 10 gross income under subsection (a) with respect to any tax-
 11 payer for any taxable year shall not exceed the dollar
 12 amount in effect under section 3121(b)(7)(F)(iv) for the
 13 calendar year in which such taxable year begins.

14 “(c) QUALIFIED ELECTION WORKER COMPENSA-
 15 TION.—For purposes of this section, the term ‘qualified
 16 election worker compensation’ means amounts otherwise
 17 includible in gross income which are paid by a State, polit-
 18 ical subdivision of a State, or any instrumentality of a
 19 State or any political subdivision thereof, for the service
 20 of an individual as an election official or election worker
 21 (within the meaning of section 3121(b)(7)(F)(iv)).”.

22 (2) CLERICAL AMENDMENT.—The table of sec-
 23 tions for part III of subchapter B of chapter 1 of
 24 such Code is amended by inserting after the item re-
 25 lating to section 139H the following new item:

“Sec. 139I. Certain compensation of election workers.”.

1 (b) INFORMATION REPORTING NOT REQUIRED BY
2 REASON OF CERTAIN AMOUNTS EXCLUDIBLE FROM
3 GROSS INCOME.—Section 6041 of such Code is amended
4 by adding at the end the following new subsection:

5 “(h) TREATMENT OF CERTAIN EXCLUDIBLE COM-
6 PENSATION OF ELECTION WORKERS.—In the case of any
7 payment by a State, political subdivision of a State, or
8 any instrumentality of a State or any political subdivision
9 thereof, for the service of an individual as an election offi-
10 cial or election worker (within the meaning of section
11 3121(b)(7)(F)(iv)), the determination of whether the \$600
12 threshold described in subsection (a) has been met with
13 respect to such individual shall be determined by not tak-
14 ing into account—

15 “(1) any such payment which is qualified elec-
16 tion worker compensation (as defined in section
17 139I(c)) which does not exceed the limitation de-
18 scribed in section 139I(b), and

19 “(2) any such payment which is excludible from
20 the gross income of such individual under section
21 127.”.

22 (c) EFFECTIVE DATE.—The amendments made by
23 this section shall apply to payments made after December
24 31, 2023, in taxable years ending after such date.

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