

117TH CONGRESS
1ST SESSION

H. R. 4558

To amend the Internal Revenue Code of 1986 to allow the deduction for health insurance costs in computing self-employment taxes.

IN THE HOUSE OF REPRESENTATIVES

JULY 20, 2021

Mr. DELGADO (for himself and Ms. SALAZAR) 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 allow the deduction for health insurance costs in computing self-employment taxes.

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 “Tax Fairness for the
5 Self-Employed Act of 2021”.

6 **SEC. 2. DEDUCTION FOR HEALTH INSURANCE COSTS AL-**
7 **LOWED IN COMPUTING SELF-EMPLOYMENT**
8 **TAXES.**

9 (a) IN GENERAL.—Subsection (l) of section 162 of
10 the Internal Revenue Code of 1986 is amended by striking

1 paragraph (4) and by redesignating paragraph (5) as
2 paragraph (4).

3 (b) **EFFECTIVE DATE.**—The amendment made by
4 this section shall apply to taxable years beginning after
5 the date of the enactment of this Act.

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