

117TH CONGRESS  
2D SESSION

# H. R. 8848

To amend the Internal Revenue Code of 1986 to allow unreimbursed employee expenses to be taken into account as miscellaneous itemized deductions.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 15, 2022

Mr. GROTHMAN (for himself, Mr. HARRIS, and Mr. BIGGS) 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 allow unreimbursed employee expenses to be taken into account as miscellaneous itemized deductions.

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 “Employee Business  
5       Expense Deduction Reinstatement Act of 2022”.

6       **SEC. 2. UNREIMBURSED EMPLOYEE EXPENSES TAKEN**  
7                       **INTO ACCOUNT AS MISCELLANEOUS**  
8                       **ITEMIZED DEDUCTION.**

9       (a) IN GENERAL.—Section 67(g) of the Internal Rev-  
10       enue Code of 1986 is amended by adding at the end the

1 following: “Notwithstanding the preceding sentence for  
2 any such taxable year, an individual may take into account  
3 under subsection (a) 85 percent of any miscellaneous  
4 itemized deductions for the taxable year which are unreim-  
5 bursed expenses paid or incurred by the individual in con-  
6 nection with the performance of services as an employee.”.

7 (b) EFFECTIVE DATE.—The amendment made by  
8 this section shall take effect as if included in section  
9 11045 of Public Law 115–97 (commonly known as the  
10 Tax Cuts and Jobs Act).

11 (c) EXTENSION OF STATUTE OF LIMITATION ON  
12 CREDIT OR REFUND.—If the period of limitation on a  
13 credit or refund resulting from the amendments made by  
14 subsection (a) expires before the end of the 1-year period  
15 beginning on the date of the enactment of this Act, refund  
16 or credit of such overpayment (to the extent attributable  
17 to such amendments) may, nevertheless, be made or al-  
18 lowed if claim therefor is filed before the close of such  
19 1-year period.

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