

117TH CONGRESS  
1ST SESSION

# H. R. 2563

To exclude from gross income \$10,200 in wages or net earnings of certain taxpayers for taxable year 2020.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 15, 2021

Mr. BERGMAN (for himself and Mrs. HINSON) introduced the following bill;  
which was referred to the Committee on Ways and Means

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## A BILL

To exclude from gross income \$10,200 in wages or net earnings of certain taxpayers for taxable year 2020.

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 “Essential Worker Tax  
5       Parity Act of 2021”.

6       **SEC. 2. CERTAIN INCOME NOT INCLUDIBLE IN GROSS IN-**  
7       **COME.**

8       (a) SPECIAL EXCLUSION FROM GROSS INCOME FOR  
9       2020.—Notwithstanding any other provision of law, for  
10      purposes of the Internal Revenue Code of 1986, in the

1 case of any taxable year beginning in 2020, if the adjusted  
2 gross income of the taxpayer for such taxable year is less  
3 than \$150,000 (determined without regard to this sub-  
4 section), the gross income of such taxpayer shall not in-  
5 clude so much of the wages (determined under section  
6 3401(a) of such Code) or net earnings from self-employ-  
7 ment (as defined in section 1402(a) of such Code) of the  
8 taxpayer (or, in the case of a joint return, of each spouse)  
9 as does not exceed \$10,200.

10 (b) DENIAL OF DOUBLE BENEFIT.—The amount of  
11 the exclusion allowable under subsection (a) shall be re-  
12 duced by the amount of the exclusion allowed under sec-  
13 tion 85(c) of the Internal Revenue Code of 1986 (relating  
14 to suspension of tax on portion of unemployment com-  
15 pensation).

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