

117TH CONGRESS
2D SESSION

H. R. 6924

To suspend payroll taxes for 2021 and 2022.

IN THE HOUSE OF REPRESENTATIVES

MARCH 3, 2022

Mr. GOSAR introduced the following bill; which was referred to the Committee
on Ways and Means

A BILL

To suspend payroll taxes for 2021 and 2022.

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 “Pandemic Payroll Tax
5 Suspension Act”.

6 **SEC. 2. SUSPENSION OF PAYROLL TAXES FOR 2021 AND**
7 **2022.**

8 (a) IN GENERAL.—Notwithstanding any other provi-
9 sion of law—

10 (1) with respect to any taxable year which be-
11 gins in the payroll tax suspension period, the rates

1 of tax under section 1401 of the Internal Revenue
2 Code of 1986 shall be 0 percent,

3 (2) with respect to remuneration received for
4 pay periods ending during the payroll tax suspension
5 period, the rates of tax under 3101 of such Code
6 shall be 0 percent (including for purposes of deter-
7 mining the applicable percentage under sections
8 3201(a) and 3211(a) of such Code), and

9 (3) with respect to remuneration paid for pay
10 periods ending during the payroll tax suspension pe-
11 riod, the rates of tax under section 3111 of such
12 Code shall be 0 percent (including for purposes of
13 determining the applicable percentage under section
14 3221(a) of such Code).

15 (b) PAYROLL TAX SUSPENSION PERIOD.—The term
16 “payroll tax suspension period” means the period begin-
17 ning on January 1, 2021, and ending on December 31,
18 2022.

19 (c) EMPLOYER NOTIFICATION.—The Secretary of the
20 Treasury shall notify employers of the payroll tax suspen-
21 sion period in any manner the Secretary deems appro-
22 priate.

23 (d) TRANSFERS OF FUNDS.—

24 (1) TRANSFERS TO FEDERAL OLD-AGE AND
25 SURVIVORS INSURANCE TRUST FUND.—There are

1 hereby appropriated to the Federal Old-Age and
2 Survivors Trust Fund and the Federal Disability In-
3 surance Trust Fund established under section 201
4 of the Social Security Act (42 U.S.C. 401) and the
5 Federal Hospital Insurance Trust Fund established
6 under section 1817(a) of the Social Security Act (42
7 U.S.C. 1395i(a)) amounts equal to the reduction in
8 revenues to the Treasury by reason of the applica-
9 tion of subsection (a). Amounts appropriated by the
10 preceding sentence shall be transferred from the
11 general fund at such times and in such manner as
12 to replicate to the extent possible the transfers
13 which would have occurred to each such Trust Fund
14 had subsection (a) not been enacted.

15 (2) TRANSFERS TO SOCIAL SECURITY EQUIVA-
16 LENT BENEFIT ACCOUNT.—There are hereby appro-
17 priated to the Social Security Equivalent Benefit Ac-
18 count established under section 15A(a) of the Rail-
19 road Retirement Act of 1974 (45 U.S.C. 231n–1(a))
20 amounts equal to the reduction in revenues to the
21 Treasury by reason of the application of subsection
22 (a). Amounts appropriated by the preceding sentence
23 shall be transferred from the general fund at such
24 times and in such manner as to replicate to the ex-
25 tent possible the transfers which would have oc-

1 curred to such Account had subsection (a) not been
2 enacted.

3 (3) COORDINATION WITH OTHER FEDERAL
4 LAWS.—For purposes of applying any provision of
5 Federal law other than the provisions of the Internal
6 Revenue Code of 1986, the rates of tax in effect
7 under section 3101 of such Code shall be determined
8 without regard to the reduction in such rate under
9 this section.

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