

117TH CONGRESS
1ST SESSION

H. R. 184

To amend the Internal Revenue Code of 1986 to exclude from gross income certain combat zone compensation of civilian employees of the United States.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 2021

Mr. WITTMAN 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 from gross income certain combat zone compensation of civilian employees of the United States.

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 “Federal Employee
5 Combat Zone Tax Parity Act”.

6 **SEC. 2. EXCLUSION FROM GROSS INCOME FOR CERTAIN**
7 **COMBAT ZONE COMPENSATION OF CIVILIAN**
8 **EMPLOYEES OF THE UNITED STATES.**

9 (a) IN GENERAL.—Section 112 of the Internal Rev-
10 enue Code of 1986 (relating to certain combat zone com-

1 pension of members of the Armed Forces) is amended
2 by adding at the end the following:

3 “(e) CIVILIAN EMPLOYEES.—

4 “(1) IN GENERAL.—Gross income does not in-
5 clude so much of the compensation as does not ex-
6 ceed the maximum amount specified in subsection
7 (b) for active service as an employee of the United
8 States for any month during any part of which such
9 employee—

10 “(A) served in a combat zone, or

11 “(B) was hospitalized as a result of
12 wounds, disease, or injury incurred while serv-
13 ing in a combat zone,

14 but this paragraph shall not apply for any month be-
15 ginning more than 2 years after the date of the ter-
16 mination of combatant activities in such zone.

17 “(2) DEFINITIONS.—For purposes of this sub-
18 section—

19 “(A) EMPLOYEE.—The term ‘employee’
20 has the meaning given such term by section
21 2105 of title 5, United States Code.

22 “(B) ACTIVE SERVICE.—The term ‘active
23 service’ means active Federal service by an em-
24 ployee.”.

25 (b) CONFORMING AMENDMENTS.—

(2) The item relating to section 112 in the table of sections for part III of subchapter B of chapter 1 of such Code is amended to read as follows:

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

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