

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.

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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

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## 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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