AMENDMENT TO
RULES COMMITTEE PRINT 115–39
OFFERED BY MR. MESSER OF INDIANA

At the end of the bill, insert the following:

TITLE VI—SOCIAL SECURITY
TAX FAIRNESS

SEC. 6001. SHORT TITLE.
This title may be cited as the “Social Security Tax Fairness Act”.

SEC. 6002. INCREASE IN AMOUNT OF, AND REMOVAL OF
MARRIAGE PENALTY WITH RESPECT TO, SOCIAL SECURITY BENEFITS EXCLUDABLE FROM GROSS INCOME.

(a) IN GENERAL.—Section 86(c) of the Internal Revenue Code of 1986 is amended—

(1) by striking “$25,000” in paragraph (1)(A) and inserting “$50,000”;

(2) by striking “$32,000” in paragraph (1)(B) and inserting “twice the amount in effect under sub-paragraph (A)”;

(3) by striking “$34,000” in paragraph (2)(A) and inserting “$68,000”; and
(4) by striking “$44,000” in paragraph (2)(B) and inserting “twice the amount in effect under subparagraph (A)”.

(b) INFLATION ADJUSTMENT.—Section 86(c) of such Code is amended by adding at the end the following new paragraph:

“(3) INFLATION ADJUSTMENT.—In the case of any taxable year beginning in a calendar year after 2018, the dollar amounts contained in paragraphs (1)(A) and (2)(A) shall each be increased by an amount equal to—

“(A) such dollar amount, multiplied by

“(B) the cost-of-living adjustment determined under section 1(c)(2) for the calendar year in which the taxable year begins determined by substituting ‘calendar year 2017’ for ‘calendar year 2016’ in subparagraph (B) thereof.

Any increase determined under the preceding sentence which is not a multiple of $50 shall be rounded to the nearest multiple of $50.”.

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