

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

At the end of the bill, insert the following:

1 **TITLE VI—SOCIAL SECURITY**
2 **TAX FAIRNESS**

3 **SEC. 6001. SHORT TITLE.**

4 This title may be cited as the “Social Security Tax
5 Fairness Act”.

6 **SEC. 6002. INCREASE IN AMOUNT OF, AND REMOVAL OF**
7 **MARRIAGE PENALTY WITH RESPECT TO, SO-**
8 **CIAL SECURITY BENEFITS EXCLUDABLE**
9 **FROM GROSS INCOME.**

10 (a) IN GENERAL.—Section 86(c) of the Internal Rev-
11 enue Code of 1986 is amended—

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

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

17 (3) by striking “\$34,000” in paragraph (2)(A)
18 and inserting “\$68,000”; and

1 (4) by striking “\$44,000” in paragraph (2)(B)
2 and inserting “twice the amount in effect under sub-
3 paragraph (A)”.

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

7 “(3) INFLATION ADJUSTMENT.—In the case of
8 any taxable year beginning in a calendar year after
9 2018, the dollar amounts contained in paragraphs
10 (1)(A) and (2)(A) shall each be increased by an
11 amount equal to—

12 “(A) such dollar amount, multiplied by
13 “(B) the cost-of-living adjustment deter-
14 mined under section 1(c)(2) for the calendar
15 year in which the taxable year begins deter-
16 mined by substituting ‘calendar year 2017’ for
17 ‘calendar year 2016’ in subparagraph (B)
18 thereof.

19 Any increase determined under the preceding sen-
20 tence which is not a multiple of \$50 shall be round-
21 ed to the nearest multiple of \$50.”.

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

