

AMENDMENT
OFFERED BY MR. ROKITA OF INDIANA

At the end of subtitle C of title I, add the following
new section:

1 SEC. 128. TAX RELIEF FOR BONUSES.

2 (a) IN GENERAL.—For purposes of the Internal Rev-
3 enue Code of 1986, in the case of an employee, gross in-
4 come shall not include a bonus.

5 (b) LIMITATIONS.—

6 (1) AMOUNT.—The amount of income excluded
7 from gross income under subsection (a) with respect
8 to an individual for a taxable year shall not exceed
9 \$2,500.

10 (2) EFFECTIVE PERIOD.—This section shall
11 apply with respect to taxable years beginning after
12 December 31, 2017, and before January 1, 2019.

13 (c) BONUS.—For purposes of this section, the term
14 “bonus” means wages paid in addition to any compensa-
15 tion ordinarily paid, or optioned or obligated under an em-
16 ployment contract to be paid.

