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(Original Signature of Member)

117TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

To exclude from gross income \$10,200 in wages or net earnings of certain taxpayers for taxable year 2020.

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IN THE HOUSE OF REPRESENTATIVES

Mr. BERGMAN introduced the following bill; which was referred to the Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To exclude from gross income \$10,200 in wages or net earnings of certain taxpayers for taxable year 2020.

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 “Essential Worker Tax  
5 Parity Act of 2021”.

6 **SEC. 2. CERTAIN INCOME NOT INCLUDIBLE IN GROSS IN-**  
7 **COME.**

8 (a) SPECIAL EXCLUSION FROM GROSS INCOME FOR  
9 2020.—Notwithstanding any other provision of law, for

1 purposes of the Internal Revenue Code of 1986, in the  
2 case of any taxable year beginning in 2020, if the adjusted  
3 gross income of the taxpayer for such taxable year is less  
4 than \$150,000 (determined without regard to this sub-  
5 section), the gross income of such taxpayer shall not in-  
6 clude so much of the wages (determined under section  
7 3401(a) of such Code) or net earnings from self-employ-  
8 ment (as defined in section 1402(a) of such Code) of the  
9 taxpayer (or, in the case of a joint return, of each spouse)  
10 as does not exceed \$10,200.

11 (b) DENIAL OF DOUBLE BENEFIT.—The amount of  
12 the exclusion allowable under subsection (a) shall be re-  
13 duced by the amount of the exclusion allowed under sec-  
14 tion 85(c) of the Internal Revenue Code of 1986 (relating  
15 to suspension of tax on portion of unemployment com-  
16 pensation).