

115TH CONGRESS
2D SESSION

H. R. 5012

To provide further tax relief for Americans receiving bonuses.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 14, 2018

Mr. ROKITA (for himself, Mr. MARINO, and Mr. BABIN) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To provide further tax relief for Americans receiving bonuses.

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 “Creating Real and Use-
5 ful Middle-Class Benefits and Savings (CRUMBS) Act of
6 2018”.

7 **SEC. 2. TAX RELIEF FOR BONUSES.**

8 (a) IN GENERAL.—In the case of a taxable year be-
9 ginning after December 31, 2017, and before January 1,
10 2019—

11 (1) If an employee receives a bonus, amounts
12 not to exceed a total of \$2,500 annually of bonus in-

1 come shall not be considered taxable earnings for the
2 purposes of the employee's Federal tax liabilities.

3 (b) DEFINITIONS.—For purposes of this para-
4 graph—

5 (1) BONUS.—The term “bonus” means wages
6 paid in addition to the compensation ordinarily
7 given, required, optioned, or obligated under an em-
8 ployment contract.

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