

113TH CONGRESS
2D SESSION

H. R. 5257

To amend the Internal Revenue Code of 1986 to provide a deduction relating to the compensation of the lesser earning spouse.

IN THE HOUSE OF REPRESENTATIVES

JULY 30, 2014

Mrs. MCMORRIS RODGERS (for herself, Mrs. CAPITO, Mrs. WAGNER, Mrs. ELLMERS, Mrs. BACHMANN, Mr. VALADAO, Mr. RODNEY DAVIS of Illinois, and Mr. FITZPATRICK) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide a deduction relating to the compensation of the lesser earning spouse.

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 “Empowering Families
5 at Home and at Work Act”.

6 **SEC. 2. DEDUCTION FOR LESSER EARNING SPOUSE.**

7 (a) IN GENERAL.—Part VII of subchapter A of chap-
8 ter 1 of the Internal Revenue Code of 1986 is amended

1 by redesignating section 224 as section 225 and by insert-
2 ing after section 223 the following new section:

3 **“SEC. 224. SECOND EARNER DEDUCTION.**

4 “(a) ALLOWANCE OF DEDUCTION.—In the case of a
5 taxpayer who files a joint return for the taxable year, there
6 shall be allowed as a deduction an amount equal to 20
7 percent of the total compensation of the lesser earning
8 spouse.

9 “(b) LIMITATIONS.—

10 “(1) COMPENSATION TAKEN INTO ACCOUNT.—

11 The amount of compensation taken into account
12 under subsection (a) for the taxable year shall not
13 exceed \$60,000.

14 “(2) LIMITATION BASED ON INCOME.—The

15 amount allowed as a deduction under subsection (a)
16 shall be zero if the adjusted gross income of the tax-
17 payer for the taxable year exceeds \$110,000.

18 “(c) COMPENSATION.—For purposes of this section,
19 the term ‘compensation’ means the sum of—

20 “(1) wages (as defined in section 3121), and

21 “(2) self-employment income (as defined in sec-
22 tion 1402).”.

23 (b) DEDUCTION ALLOWED ABOVE-THE-LINE.—Sub-
24 section (a) of section 62 of the Internal Revenue Code of

1 1986 is amended by inserting after paragraph (21) the
2 following new paragraph:

3 “(22) SECOND EARNER DEDUCTION.—The de-
4 duction allowed by section 224.”.

5 (c) CLERICAL AMENDMENT.—The table of sections
6 for part VII of subchapter A of chapter 1 of the Internal
7 Revenue Code of 1986 is amended by striking the item
8 relating to section 224 and by inserting the following new
9 items:

“Sec. 224. Second earner deduction.

“Sec. 225. Cross reference.”.

10 (d) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years beginning after
12 December 31, 2014.

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