

117TH CONGRESS  
2D SESSION

# H. R. 8619

To amend the Internal Revenue Code of 1986 to deny a deduction for severance payments made in connection with workplace harassment.

---

## IN THE HOUSE OF REPRESENTATIVES

JULY 29, 2022

Mrs. CAROLYN B. MALONEY of New York (for herself, Mr. CARSON, Mr. CONNOLLY, Mr. GARCÍA of Illinois, Mr. GOMEZ, Mr. GRIJALVA, Mrs. HAYES, Mr. JONES, Mr. LYNCH, Mr. NADLER, Ms. NORTON, Mr. POCAN, Ms. PORTER, Ms. ROYBAL-ALLARD, Mr. SMITH of Washington, Mr. TAKANO, Ms. TITUS, and Ms. VELÁZQUEZ) 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 deny a deduction for severance payments made in connection with workplace harassment.

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 “No Tax Deductions  
5 for Workplace Harasser Buyouts Act”.

1 **SEC. 2. DENIAL OF DEDUCTION FOR SEVERANCE PAY-**  
2 **MENTS MADE IN CONNECTION WITH WORK-**  
3 **PLACE HARASSMENT.**

4 (a) **IN GENERAL.**—Section 162 of the Internal Rev-  
5 enue Code of 1986 is amended by redesignating subsection  
6 (s) as subsection (t) and by inserting after subsection (r)  
7 the following new subsection:

8 “(s) **DENIAL OF DEDUCTION FOR SEVERANCE PAY-**  
9 **MENTS MADE IN CONNECTION WITH WORKPLACE HAR-**  
10 **ASSMENT.**—No deduction shall be allowed under this  
11 chapter for any amount paid or incurred to any employee  
12 in connection with the termination of employment of such  
13 employee if a factor in such termination was the perform-  
14 ance, or alleged performance, by such employee of sexual  
15 assault, sexual harassment, sexual misconduct, or work-  
16 place harassment based on race, color, national origin, re-  
17 ligion, sex (including pregnancy, sexual orientation, or  
18 gender identity), age (40 or older), disability, genetic in-  
19 formation (including family medical history), or any com-  
20 bination of such factors.”.

21 (b) **EFFECTIVE DATE.**—The amendments made by  
22 this section shall apply to amounts paid or incurred in tax-  
23 able years ending after the date of the enactment of this  
24 Act.

○