

116TH CONGRESS  
1ST SESSION

# H. R. 2840

To amend the Internal Revenue Code of 1986 to treat certain first responder survivors benefits as earned income for purposes of the kiddie tax.

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IN THE HOUSE OF REPRESENTATIVES

MAY 20, 2019

Mr. BEYER introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to treat certain first responder survivors benefits as earned income for purposes of the kiddie tax.

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. CERTAIN FIRST RESPONDER SURVIVORS BENE-**  
4 **FITS TREATED AS EARNED INCOME FOR**  
5 **KIDDIE TAX.**

6 (a) IN GENERAL.—Section 1(g)(4)(C) of the Internal  
7 Revenue Code of 1986 is amended to read as follows:

8 “(C) TREATMENT OF CERTAIN AMOUNTS  
9 AS EARNED INCOME.—For purposes of this sub-  
10 section, each of following amounts shall be

1 treated as earned income of the child referred  
2 to in paragraph (1) to the extent included in  
3 the gross income of such child:

4 “(i) DISTRIBUTIONS FROM QUALIFIED  
5 DISABILITY TRUSTS.—Any amount in-  
6 cluded in the gross income of such child  
7 under section 652 or 662 by reason of  
8 being a beneficiary of a qualified disability  
9 trust (as defined in section  
10 642(b)(2)(C)(ii)).

11 “(ii) CERTAIN FIRST RESPONDER  
12 SURVIVORS BENEFITS.—Any payment  
13 made by Federal, State, or local govern-  
14 ment to such child if such payment is  
15 made by reason of the death of the parent  
16 of such child during such parent’s service  
17 as a law enforcement officer, firefighter,  
18 paramedic, or emergency medical techni-  
19 cian.”.

20 (b) APPLICATION TO ALTERNATIVE MINIMUM  
21 TAX.—Section 59(j)(1)(A) of such Code is amended by  
22 inserting “and including amounts treated as earned in-  
23 come under section 1(g)(4)(C)” after “section 911(d)(2)”.

1       (c) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2017.

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