

116TH CONGRESS  
2D SESSION

# H. R. 8171

To nullify certain executive actions to permit the delayed withholding and deposit of payroll taxes.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 4, 2020

Mr. LARSON of Connecticut (for himself, Mr. NEAL, Mr. THOMPSON of California, Mr. SUOZZI, Mr. BEYER, Ms. MOORE, Mr. BLUMENAUER, Mr. PANETTA, Mr. HORSFORD, Ms. SÁNCHEZ, Mr. PASCRELL, Mr. HIGGINS of New York, Mr. DANNY K. DAVIS of Illinois, Mr. EVANS, Mr. KILDEE, Ms. DELBENE, Mr. KIND, Mr. COURTNEY, Ms. DELAURO, Mr. HIMES, Mrs. HAYES, and Ms. SEWELL of Alabama) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To nullify certain executive actions to permit the delayed withholding and deposit of payroll taxes.

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; FINDINGS.**

4 (a) SHORT TITLE.—This Act may be cited as the  
5 “Save our Social Security Now Act”.

6 (b) FINDINGS.—Congress finds the following:

7 (1) Social Security is Americans’ commitment  
8 to each other; it is the foundation of retirement se-

1 security and provides nearly all workers and their fam-  
2 ilies with essential insurance protections for retire-  
3 ment, disability, or death of a family breadwinner.

4 (2) Americans are relying on Social Security  
5 more than ever during the COVID-19 pandemic  
6 which is harming the very Americans who most rely  
7 on Social Security, our seniors, people with disabil-  
8 ities, women and people of color.

9 (3) Americans have consistently ranked Social  
10 Security as one of the most important Federal pro-  
11 grams.

12 (4) Social Security enjoys deep and sustained  
13 public support because it is a benefit workers earn  
14 through their payroll contributions with each and  
15 every paycheck under the Federal Insurance Con-  
16 tributions Act (FICA).

17 (5) 65 million people, or nearly 1 in 3 house-  
18 holds, receive their earned Social Security benefits  
19 each month, including seniors, widows, people with  
20 disabilities, children, and veterans.

21 (6) Social Security's progressive benefit for-  
22 mula, family benefits, and disability and survivor  
23 protections make the program especially important  
24 to communities of color and to women, as it partially  
25 mitigates the systemic inequalities in the rest of the

1 retirement system, which mirror systemic inequal-  
2 ities in the labor market.

3 (7) Social Security's guaranteed benefits lift 22  
4 million Americans out of poverty each year, and  
5 allow millions more to live with dignity after their  
6 retirement or disability.

7 (8) Social Security pays \$1 trillion in benefits  
8 each year, and beneficiaries return those funds to  
9 their local economies in every Congressional District  
10 in the nation when they pay for their homes, gro-  
11 ceries, and medical care.

12 (9) Social Security functions as an automatic  
13 stabilizer and economic stimulus during recessions,  
14 and the current economic and public health crises  
15 make the program's role more important than ever,  
16 as beneficiaries can count on its monthly payments  
17 as a reliable source of income.

18 (10) At its inception 85 years ago, Social Secu-  
19 rity was created by President Roosevelt as an earned  
20 benefit program where workers' benefits are fun-  
21 damentally linked to their earnings from work.

22 (11) Payroll deductions under the FICA are the  
23 contributions that workers and their employers pay  
24 into Social Security, and represent the direct link  
25 between earnings and benefits.

1           (12) These payroll contributions provide a se-  
2           cure and dedicated source of revenue to finance the  
3           earned benefits.

4           (13) Eliminating these payroll contributions  
5           would end Social Security, making it unable to pay  
6           any disability benefits beginning in 2021 and unable  
7           to pay any retirement or survivor benefits beginning  
8           in 2023.

9           (14) Social Security is irreplaceable and has  
10          been a cornerstone of our nation's social compact for  
11          more than three-quarters of a century.

12          (15) The President's recent executive action to  
13          defer payroll taxes from September through Decem-  
14          ber 2020 is the first step in his announced plan to  
15          entirely defund Social Security by eliminating pay-  
16          roll contributions altogether beginning in 2021.

17          (16) Eliminating the payroll tax would destroy  
18          Social Security and with it the financial stability of  
19          generations of retirees, widows, children, and people  
20          with severe disabilities.

21          (17) Therefore, Congress rejects the President's  
22          proposals to defer now and eliminate later the pay-  
23          roll contributions which fund Social Security's  
24          earned benefits.

1 **SEC. 2. NULLIFICATION OF CERTAIN EXECUTIVE ACTIONS**  
2 **TO PERMIT THE DELAYED WITHHOLDING**  
3 **AND DEPOSIT OF PAYROLL TAXES.**

4 As of the date of the enactment of this Act, neither  
5 the Secretary of the Treasury, nor any delegate of the Sec-  
6 retary of the Treasury, shall implement Internal Revenue  
7 Service Notice 2020–65 (entitled “Relief with Respect to  
8 Employment Tax Deadlines Applicable to Employers Af-  
9 fected by the Ongoing Coronavirus (COVID-19) Disease  
10 2019 Pandemic”) and such Notice shall be null and void.

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