

119TH CONGRESS
1ST SESSION

H. R. 1129

To amend the Internal Revenue Code of 1986 to increase the exclusion
from gross income of social security benefits.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 7, 2025

Ms. MALLIOTAKIS 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 increase
the exclusion from gross income of social security benefits.

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 “Tax Relief Unleashed
5 for Seniors by Trump Act”.

6 **SEC. 2. INCREASE IN EXCLUSION FROM GROSS INCOME OF**
7 **SOCIAL SECURITY BENEFITS.**

8 (a) IN GENERAL.—Section 86(c) of the Internal Rev-
9 enue Code of 1986 is amended—

1 (1) by striking “\$25,000” in paragraph (1)(A)
2 and inserting “\$50,000”,

3 (2) by striking “\$32,000” in paragraph (1)(B)
4 and inserting “\$64,000”,

5 (3) by striking “\$34,000” in paragraph (2)(A)
6 and inserting “\$59,000”, and

7 (4) by striking “\$44,000” in paragraph (2)(B)
8 and inserting “\$76,000”.

9 (b) INFLATION ADJUSTMENT.—Section 86(c) of such
10 Code is amended by adding at the end the following new
11 paragraph:

12 “(3) INFLATION ADJUSTMENT.—

13 “(A) IN GENERAL.—In the case of any
14 taxable year beginning after December 31,
15 2026, the dollar amounts in paragraphs (1)(A),
16 (1)(B), (2)(A), and (2)(B) shall each be in-
17 creased by an amount equal to—

18 “(i) such dollar amount, multiplied by

19 “(ii) the cost-of-living adjustment de-
20 termined under section 1(f)(3) for the cal-
21 endar year in which the taxable year be-
22 gins by substituting ‘calendar year 2025’
23 for ‘calendar year 2016’ in subparagraph
24 (A)(ii) thereof.

1 “(B) ROUNDING.—If any increase deter-
2 mined under subparagraph (A) is not a multiple
3 of \$100, such increase shall be rounded to near-
4 est multiple of \$100.”.

5 (c) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to taxable years beginning after
7 December 31, 2025.

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