

113TH CONGRESS  
2D SESSION

# H. R. 4621

To amend the Internal Revenue Code of 1986 to exclude from gross income certain combat zone compensation of civilian employees of the United States.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 8, 2014

Mr. WITTMAN (for himself, Mr. CONNOLLY, and Mr. WOLF) 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 exclude from gross income certain combat zone compensation of civilian employees of the United States.

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 “Federal Employee  
5       Combat Zone Tax Parity Act”.

6       **SEC. 2. EXCLUSION FROM GROSS INCOME FOR CERTAIN**  
7                       **COMBAT ZONE COMPENSATION OF CIVILIAN**  
8                       **EMPLOYEES OF THE UNITED STATES.**

9       (a) IN GENERAL.—Section 112 of the Internal Rev-  
10       enue Code of 1986 (relating to certain combat zone com-

1 pensionation of members of the Armed Forces) is amended  
2 by redesignating subsections (c) and (d) as subsections (d)  
3 and (e), respectively, and by inserting after subsection (b)  
4 the following new subsection:

5 “(c) CIVILIAN EMPLOYEES.—

6 “(1) IN GENERAL.—Gross income does not in-  
7 clude so much of the compensation as does not ex-  
8 ceed the maximum amount specified in subsection  
9 (b) for active service as an employee of the United  
10 States for any month during any part of which such  
11 employee—

12 “(A) served in a combat zone, or

13 “(B) was hospitalized as a result of  
14 wounds, disease, or injury incurred while serv-  
15 ing in a combat zone,

16 but this paragraph shall not apply for any month be-  
17 ginning more than 2 years after the date of the ter-  
18 mination of combatant activities in such zone.

19 “(2) DEFINITIONS.—For purposes of this sub-  
20 section—

21 “(A) EMPLOYEE.—The term ‘employee’  
22 has the meaning given such term by section  
23 2105 of title 5, United States Code.

1                   “(B) ACTIVE SERVICE.—The term ‘active  
2                   service’ means active Federal service by an em-  
3                   ployee.”.

4                   (b) CONFORMING AMENDMENTS.—

5                   (1) Section 2201(b) of such Code is amended  
6                   by striking “112(c)” both places it appears and in-  
7                   serting “112(d)”.

8                   (2) The heading for section 112 of such Code  
9                   is amended to read as follows:

10 **“SEC. 112. CERTAIN COMBAT ZONE COMPENSATION OF**  
11 **MEMBERS OF THE ARMED FORCES AND CI-**  
12 **VILIAN EMPLOYEES OF THE UNITED**  
13 **STATES.”.**

14                   (3) The item relating to section 112 in the table  
15                   of sections for part III of subchapter B of chapter  
16                   1 of such Code is amended to read as follows:

“Sec. 112. Certain combat zone compensation of members of the Armed Forces  
and civilian employees of the United States.”.

17                   (c) EFFECTIVE DATE.—The amendments made by  
18 this section shall apply to taxable years beginning after  
19 the date of the enactment of this Act.

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