

117TH CONGRESS  
1ST SESSION

# H. R. 1601

To increase the exempt amount applicable for the retirement earnings test for months in 2020 and 2021, and for other purposes.

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IN THE HOUSE OF REPRESENTATIVES

MARCH 3, 2021

Mrs. WALORSKI introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To increase the exempt amount applicable for the retirement earnings test for months in 2020 and 2021, and for other purposes.

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 “Pandemic Relief for  
5 Working Seniors Act of 2021”.

6 **SEC. 2. DETERMINATION OF EXEMPT AMOUNTS FOR 2020**  
7 **AND 2021.**

8 (a) IN GENERAL.—For purposes of subsection (b) of  
9 section 203 of the Social Security Act (42 U.S.C. 403)

1 and notwithstanding subsection (f)(8)(B) of such sec-  
2 tion—

3           (1) the exempt amount which is applicable to  
4 all individuals (including individuals described in  
5 subsection (f)(8)(D) of such section) for months in  
6 the taxable year ending after 2019 and before 2021  
7 shall be an amount equal to the contribution and  
8 benefit base determined under section 230 of such  
9 Act with respect to remuneration paid (and taxable  
10 years beginning) in calendar year 2020; and

11           (2) the exempt amount which is applicable to  
12 all individuals (including individuals described in  
13 subsection (f)(8)(D) of such section) for months in  
14 the taxable year ending after 2020 and before 2022  
15 shall be an amount equal to the contribution and  
16 benefit base determined under section 230 of such  
17 Act with respect to remuneration paid (and taxable  
18 years beginning) in calendar year 2021.

19           (b) DETERMINATION OF EXEMPT AMOUNTS FOR  
20 MONTHS AFTER 2021.—For purposes of determining ex-  
21 empt amounts for months in taxable years beginning after  
22 2021, section 203(f)(8) shall be applied as if exempt  
23 amounts for months in taxable years ending after 2019

1 and before 2022 had been determined under such section  
2 without regard to subsection (a).

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