

118TH CONGRESS  
1ST SESSION

# H. R. 5911

To amend the Internal Revenue Code of 1986 to exclude strike benefits from gross income.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 6, 2023

Mr. THANEDAR (for himself and Ms. TLAIB) introduced the following bill

OCTOBER 25, 2023

Referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to exclude strike benefits from gross income.

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. STRIKE BENEFITS.**

4 (a) IN GENERAL.—Part III of subchapter B of chap-

5 ter 1 of the Internal Revenue Code of 1986 is amended

6 by adding at the end the following new section:

1 **“SEC. 139J. COMPENSATION FOR LOST WAGES RELATING**  
2 **TO A STRIKE.**

3 “In the case of an individual, gross income shall not  
4 include compensation provided to a member of a labor or-  
5 ganization described in section 501(c)(5) if such com-  
6 pensation is provided as a replacement for compensation  
7 not received by such member from such member’s em-  
8 ployer as the result of a strike.”.

9 (b) CLERICAL AMENDMENT.—The table of sections  
10 for part III of subchapter B of chapter 1 of such Code  
11 is amended by inserting the following new item after the  
12 item relating to section 139I:

“Sec. 139J. Compensation for lost wages relating to a strike.”.

13 (c) EFFECTIVE DATE.—The amendments made by  
14 this section shall apply to compensation received after  
15 January 1, 2023.

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