

119TH CONGRESS
1ST SESSION

H. R. 6236

To provide a universal payment to adults between the ages of 19 and 67 to increase the take-home pay of American workers and enhance their financial stability, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 20, 2025

Ms. TLAIB (for herself, Ms. NORTON, Ms. LEE of Pennsylvania, Mrs. McIVER, Ms. OMAR, Mr. THANEDAR, Mr. CARTER of Louisiana, Mrs. WATSON COLEMAN, and Ms. PRESSLEY) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To provide a universal payment to adults between the ages of 19 and 67 to increase the take-home pay of American workers and enhance their financial stability, 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 “Building Our Opportu-
5 nities to Survive and Thrive Act of 2025” or the “BOOST
6 Act of 2025”.

1 **SEC. 2. ESTABLISHMENT OF A UNIVERSAL ADULT ASSIST-**
2 **ANCE PROGRAM.**

3 (a) DEFINITIONS.—In this section:

4 (1) COMMISSIONER.—The term “Commis-
5 sioner” means the Commissioner of Social Security.

6 (2) DEPUTY COMMISSIONER.—The term “Dep-
7 uty Commissioner” means the Deputy Commissioner
8 of the Office of Universal Adult Assistance.

9 (3) QUALIFYING ADULT.—The term “qualifying
10 adult” means, with respect to a month, an individual
11 who—

12 (A) resides in the United States;

13 (B) is—

14 (i) a citizen or national of the United
15 States; or

16 (ii) a qualified alien (as defined in
17 section 431 of the Personal Responsibility
18 and Work Opportunity Reconciliation Act
19 of 1996 (8 U.S.C. 1641)); and

20 (C) is at least 19 years old on the last day
21 of such month and less than 68 years old on
22 the last day of such month.

23 (b) ESTABLISHMENT OF THE OFFICE OF UNIVERSAL
24 ADULT ASSISTANCE.—

25 (1) IN GENERAL.—There is established within
26 the Social Security Administration an office to be

1 known as the Office of Universal Adult Assistance.
2 The Office shall be headed by a Deputy Commis-
3 sioner who shall be appointed by the Commissioner
4 of Social Security.

5 (2) RESPONSIBILITIES OF DEPUTY COMMIS-
6 SIONER.—The Commissioner, acting through the
7 Deputy Commissioner, shall—

8 (A) hire such personnel as are necessary
9 for the Office of Universal Adult Assistance and
10 make employment decisions with regard to such
11 personnel;

12 (B) have authority to enter into such con-
13 tracts or cooperative agreements with other
14 agencies and departments as are necessary to
15 ensure the efficiency of the program;

16 (C) make adult assistance payments to
17 qualified adults in accordance with this section;

18 (D) determine eligibility for adult assist-
19 ance payments under subsection (c);

20 (E) establish and maintain a system of
21 records relating to the administration of this
22 section;

23 (F) prevent fraud and abuse relating to
24 adult assistance payments;

1 (G) provide information to the public in re-
2 lation to adult assistance payments, including
3 eligibility requirements, the application process,
4 payment amounts, and limitations on payments;

5 (H) tailor culturally and linguistically com-
6 petent education and outreach toward increas-
7 ing utilization rates of adult assistance pay-
8 ments;

9 (I) issue an annual report to Congress de-
10 tailing the effect of adult assistance payments,
11 including—

12 (i) the number of individuals receiving
13 payments;

14 (ii) the total amount of funds dis-
15 bursed;

16 (iii) demographic data of individuals
17 receiving payments; and

18 (iv) such other information as the
19 Deputy Commissioner determines is nec-
20 essary; and

21 (J) issue such regulations as may be nec-
22 essary to carry out the purposes of this section.

23 (3) AVAILABILITY OF DATA.—The Commis-
24 sioner shall make available to the Deputy Commis-
25 sioner such data as the Commissioner determines

1 necessary to enable the Deputy Commissioner to ef-
2 fectively carry out the responsibilities described in
3 paragraph (2).

4 (c) ADULT ASSISTANCE PAYMENTS.—

5 (1) IN GENERAL.—For every month after De-
6 cember 31, 2025, the Commissioner shall pay to
7 each qualified adult who has in effect an application
8 approved under subsection (e) an adult assistance
9 payment of \$250.

10 (2) PENALTIES.—Section 208 of the Social Se-
11 curity Act (42 U.S.C. 408) shall apply with respect
12 to adult assistance payments under this section in
13 the same manner as such section 208 applies with
14 respect to monthly insurance benefits under title II
15 of such Act.

16 (d) INFLATION ADJUSTMENT.—

17 (1) IN GENERAL.—In the case of any calendar
18 year beginning after 2026, the \$250 amount in
19 paragraph (1) of subsection (c) shall be increased by
20 an amount equal to—

21 (A) such dollar amount, multiplied by

22 (B) the cost-of-living adjustment deter-
23 mined under section 1(f)(3) of the Internal
24 Revenue Code of 1986 for the calendar year,

1 determined by substituting “2026” for “2016”
2 in subparagraph (A)(ii) thereof.

3 (2) ROUNDING.—If any increase determined
4 under paragraph (1) is not a multiple of \$1, such
5 increase shall be rounded to the next lowest multiple
6 of \$1.

7 (e) APPLICATION.—

8 (1) IN GENERAL.—No adult assistance payment
9 shall be made to an individual unless the Commis-
10 sioner has approved an application for such payment
11 in accordance with the requirements of this para-
12 graph.

13 (2) APPLICATION REQUIREMENTS.—An indi-
14 vidual applying for an adult assistance payment as
15 a qualifying adult under this section shall provide
16 the Commissioner with an application in such form
17 and manner as the Commissioner shall require, and
18 such application shall include—

19 (A) the name, date of birth, and social se-
20 curity number or taxpayer identification num-
21 ber of the qualifying adult; and

22 (B) such other information as the Commis-
23 sioner deems necessary.

1 (f) INCOME DISREGARD.—An adult assistance pay-
 2 ment made under this section shall not be taken into ac-
 3 count—

4 (1) as income for purposes of the Internal Rev-
 5 enue Code of 1986, or

6 (2) as income or resources for purposes of de-
 7 termining the eligibility of any individual for benefits
 8 or assistance, or the amount or extent of benefits or
 9 assistance, under any Federal program or under any
 10 State or local program financed in whole or in part
 11 with Federal funds.

12 **SEC. 3. ESTABLISHMENT OF A TAX ON ADJUSTED GROSS**
 13 **INCOME.**

14 (a) IN GENERAL.—Subtitle A of the Internal Rev-
 15 enue Code of 1986 is amended by inserting after chapter
 16 2A the following new chapter:

17 **“CHAPTER 2B—SUPPLEMENTAL**
 18 **INDIVIDUAL INCOME TAX**

19 **“SEC. 1421. SUPPLEMENTAL TAX ON ADJUSTED GROSS IN-**
 20 **COME.**

21 “(a) IMPOSITION OF TAX.—In addition to the tax im-
 22 posed by section 1, there is hereby imposed for each tax-
 23 able year on the adjusted gross income (as defined in sec-
 24 tion 62) of every individual (other than an estate or trust)
 25 a tax equal to 2.5 percent of so much of the adjusted gross

1 income of such individual as exceeds the exemption
2 amount determined under subsection (b).

3 “(b) EXEMPTION AMOUNT.—For purposes of this
4 section, the term ‘exemption amount’ means—

5 “(1) in the case of a joint return, \$60,000, and

6 “(2) in any other case, one-half of the amount
7 in paragraph (1).

8 “(c) INFLATION ADJUSTMENT.—

9 “(1) IN GENERAL.—In the case of any taxable
10 year beginning after 2026, the \$60,000 amount in
11 paragraph (1) of subsection (b) shall be increased by
12 an amount equal to—

13 “(A) such dollar amount, multiplied by

14 “(B) the cost-of-living adjustment deter-
15 mined under section 1(f)(3) for the calendar
16 year in which the taxable year begins, deter-
17 mined by substituting ‘2026’ for ‘2016’ in sub-
18 paragraph (A)(ii) thereof.

19 “(2) ROUNDING.—If any increase determined
20 under paragraph (1) is not a multiple of \$100, such
21 increase shall be rounded to the next lowest multiple
22 of \$100.

23 “(d) NO OFFSETTING CREDITS OR DEDUCTIONS.—

24 “(1) GENERAL RULE.—After adjusted gross in-
25 come (within the meaning of section 62) has been

1 determined and reduced by the exemption amount in
2 subsection (b), no other credit, deduction, exclusion,
3 refund, rebate, or similar tax benefit may be applied
4 to reduce the tax imposed by this section.

5 “(2) PROHIBITION ON CARRYOVERS.—No un-
6 used amount of any credit or deduction disallowed
7 under paragraph (1) may be carried forward or back
8 to any other taxable year for purposes of offsetting
9 the tax imposed by this section.

10 “(e) REGULATIONS.—The Secretary shall prescribe
11 such regulations or other guidance as may be necessary
12 or appropriate to carry out the purposes of this section,
13 including rules for the withholding and estimated tax re-
14 quirements attributable to the tax imposed by this sec-
15 tion.”.

16 (b) CLERICAL AMENDMENT.—The table of chapters
17 for subtitle A of the Internal Revenue Code of 1986 is
18 amended by inserting after the item relating to chapter
19 2A the following new item:

 “Chapter 2B. Supplemental individual income tax.”.

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

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