

119TH CONGRESS
1ST SESSION

H. R. 5561

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

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 23, 2025

Mr. THANEDAR 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 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. SHORT TITLE.**

4 This Act may be cited as the “Picket Line Protection
5 Act of 2025”.

6 **SEC. 2. STRIKE BENEFITS.**

7 (a) IN GENERAL.—Part III of subchapter B of chap-
8 ter 1 of the Internal Revenue Code of 1986 is amended
9 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, 2025.

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