

119TH CONGRESS
1ST SESSION

S. 268

To amend the Internal Revenue Code of 1986 to require taxpayers claiming the child and earned income tax credits, and their qualifying children, to have a valid social security number for employment purposes.

IN THE SENATE OF THE UNITED STATES

JANUARY 28, 2025

Mrs. HYDE-SMITH (for herself and Mr. LEE) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to require taxpayers claiming the child and earned income tax credits, and their qualifying children, to have a valid social security number for employment 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 “Saving American
5 Workers’ Benefits Act of 2025”.

1 **SEC. 2. CHILD TAX CREDIT IDENTIFICATION REQUIRE-**
 2 **MENTS.**

3 (a) IN GENERAL.—Subsection (e) of section 24 of the
 4 Internal Revenue Code of 1986 is amended to read as fol-
 5 lows:

6 “(e) IDENTIFICATION REQUIREMENTS.—

7 “(1) IN GENERAL.—No credit shall be allowed
 8 under this section to a taxpayer with respect to any
 9 qualifying child unless the taxpayer includes the so-
 10 cial security number of—

11 “(A) such child, and

12 “(B) the taxpayer (and, in the case of a
 13 joint return, the taxpayer’s spouse),
 14 on the return of tax for the taxable year.

15 “(2) SOCIAL SECURITY NUMBER.—For pur-
 16 poses of paragraph (1), with respect to an individual
 17 and a taxable year, the term ‘social security number’
 18 means a social security number issued to an indi-
 19 vidual by the Social Security Administration, but
 20 only if the social security number is issued—

21 “(A) to a citizen of the United States or
 22 pursuant to subclause (I) (or that portion of
 23 subclause (III) that relates to subclause (I)) of
 24 section 205(c)(2)(B)(i) of the Social Security
 25 Act, and

1 “(B) before the due date for the return of
2 tax for such taxable year.

3 Such term shall not include any social security num-
4 ber which does not indicate that the individual to
5 whom the number is issued is authorized to work in
6 the United States.”.

7 (b) MATH ERROR AUTHORITY.—

8 (1) Subparagraph (I) of section 6213(g)(2) of
9 the Internal Revenue Code of 1986 is amended by
10 striking “TIN” and inserting “social security num-
11 ber”.

12 (2) Subparagraph (L) of section 6213(g)(2) of
13 such Code is amended—

14 (A) by striking “a TIN” and inserting “a
15 TIN or social security number, as applicable,”,
16 and

17 (B) by striking “such TIN” both places it
18 appears and inserting “such TIN or social secu-
19 rity number”.

20 (c) CONFORMING AMENDMENT.—Subsection (h) of
21 section 24 of the Internal Revenue Code of 1986 is amend-
22 ed by striking paragraph (7).

23 (d) EFFECTIVE DATE.—The amendments made by
24 this section shall apply to taxable years beginning after
25 December 31, 2025.

1 **SEC. 3. EARNED INCOME CREDIT IDENTIFICATION RE-**
2 **QUIREMENTS.**

3 (a) **IN GENERAL.**—Subsection (m) of section 32 of
4 the Internal Revenue Code of 1986 is amended by striking
5 “clause (II) (or that portion of clause (III) that relates
6 to clause (II)) of section 205(c)(2)(B)(i) of the Social Se-
7 curity Act” and inserting “subclause (II) (or that portion
8 of subclause (III) that relates to subclause (II)) of section
9 205(c)(2)(B)(i) of the Social Security Act, or any other
10 social security number which does not indicate that the
11 individual to whom the number is issued is authorized to
12 work in the United States”.

13 (b) **EFFECTIVE DATE.**—The amendment made by
14 this section shall apply to taxable years beginning after
15 December 31, 2025.

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