

## S 180

A bill to amend the Internal Revenue Code of 1986 to provide an above-the-line deduction for child care expenses, and for other purposes.

**Congress:** 114 (2015–2017, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jan 16, 2015

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Jan 16, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/senate-bill/180>

### Sponsor

**Name:** Sen. Gillibrand, Kirsten E. [D-NY]

**Party:** Democratic • **State:** NY • **Chamber:** Senate

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Paul, Rand [R-KY]	R · KY		Jan 16, 2015

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 16, 2015

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

Bill	Relationship	Last Action
114 HR 964	Related bill	<b>Feb 13, 2015:</b> Referred to the House Committee on Ways and Means.

### Summary (as of Jan 16, 2015)

Amends the Internal Revenue Code to allow taxpayers who do not otherwise itemize their tax deductions a deduction from gross income (above-the-line deduction) for their employment-related expenses incurred in caring for a child under the age of 13 or a child who is physically or mentally incapable of self care (qualifying child). Limits the dollar amount of such deduction in a taxable year to \$7,000 for taxpayers with one qualifying child or \$14,000 for taxpayers with two or more qualifying children. Allows an annual inflation adjustment to such amounts for taxable years beginning after 2015.

### Actions Timeline

- **Jan 16, 2015:** Introduced in Senate
- **Jan 16, 2015:** Read twice and referred to the Committee on Finance.