

## HR 5802

### Employee Business Expense Deduction Reinstatement Act of 2023

**Congress:** 118 (2023–2025, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Sep 28, 2023

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Sep 28, 2023)

**Official Text:** <https://www.congress.gov/bill/118th-congress/house-bill/5802>

## Sponsor

**Name:** Rep. Grothman, Glenn [R-WI-6]

**Party:** Republican • **State:** WI • **Chamber:** House

## Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Biggs, Andy [R-AZ-5]	R · AZ		Sep 28, 2023
Rep. Garcia, Mike [R-CA-27]	R · CA		Sep 28, 2023
Rep. Harris, Andy [R-MD-1]	R · MD		Sep 28, 2023
Rep. Santos, George [R-NY-3]	R · NY		Sep 28, 2023

## Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Sep 28, 2023

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

No related bills are listed.

## **Employee Business Expense Deduction Reinstatement Act of 2023**

This bill reinstates the tax deduction for the itemized miscellaneous expenses of employees performing services in a trade or business (the deduction is currently suspended for the period beginning in 2018 through 2025). The amount an employee may take into account in computing the deduction is 85% of unreimbursed food, lodging, travel, or transportation expenses.

The bill also lowers the threshold for the deduction to the extent its aggregate amount exceeds 1% (2% under current law).

### **Actions Timeline**

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- **Sep 28, 2023:** Introduced in House
- **Sep 28, 2023:** Referred to the House Committee on Ways and Means.