

S 1121

Performing Artist Tax Parity Act of 2025

Congress: 119 (2025–2027, Current)

Chamber: Senate

Policy Area: Taxation

Introduced: Mar 25, 2025

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

Latest Action: Read twice and referred to the Committee on Finance. (Mar 25, 2025)

Official Text: <https://www.congress.gov/bill/119th-congress/senate-bill/1121>

Sponsor

Name: Sen. Warner, Mark R. [D-VA]

Party: Democratic • State: VA • Chamber: Senate

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Tillis, Thomas [R-NC]	R · NC		Mar 25, 2025

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 25, 2025

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
119 HR 721	Identical bill	Jan 24, 2025: Referred to the House Committee on Ways and Means.

Performing Artist Tax Parity Act of 2025

This bill increases the income limit and makes other modifications to the above-the-line tax deduction for business expenses of qualified performing artists. (Above-the-line deductions are subtracted from gross income to calculate adjusted gross income.)

Under current law, a *qualified performing artist* (who may deduct certain business expenses from gross income) is defined as an individual who (1) performs services in the performing arts as an employee for at least two employers during the tax year and receives at least \$200 from each employer (minimum payment), (2) has business deductions attributable to such services exceeding 10% of the gross income received from such services, and (3) has adjusted gross income of \$16,000 or less.

The bill modifies the definition of a *qualified performing artist* (for purposes of the business expense deduction) to eliminate the \$16,000 adjusted gross income limitation and increase the minimum payment amount to \$500 (adjusted for inflation beginning in 2026).

However, under the bill, the tax deduction for business expenses of qualified performing artists phases out for individuals with gross income exceeding \$100,000 (or \$200,000 for joint filers) such that the tax deduction completely phases out for individuals with gross income exceeding \$120,000 (or \$240,000 for joint filers). (The phase-out threshold is adjusted for inflation beginning in 2026.)

Finally, the bill provides that commissions paid to a manager or agent by a qualified performing artist are deductible business expenses.

Actions Timeline

- **Mar 25, 2025:** Introduced in Senate
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